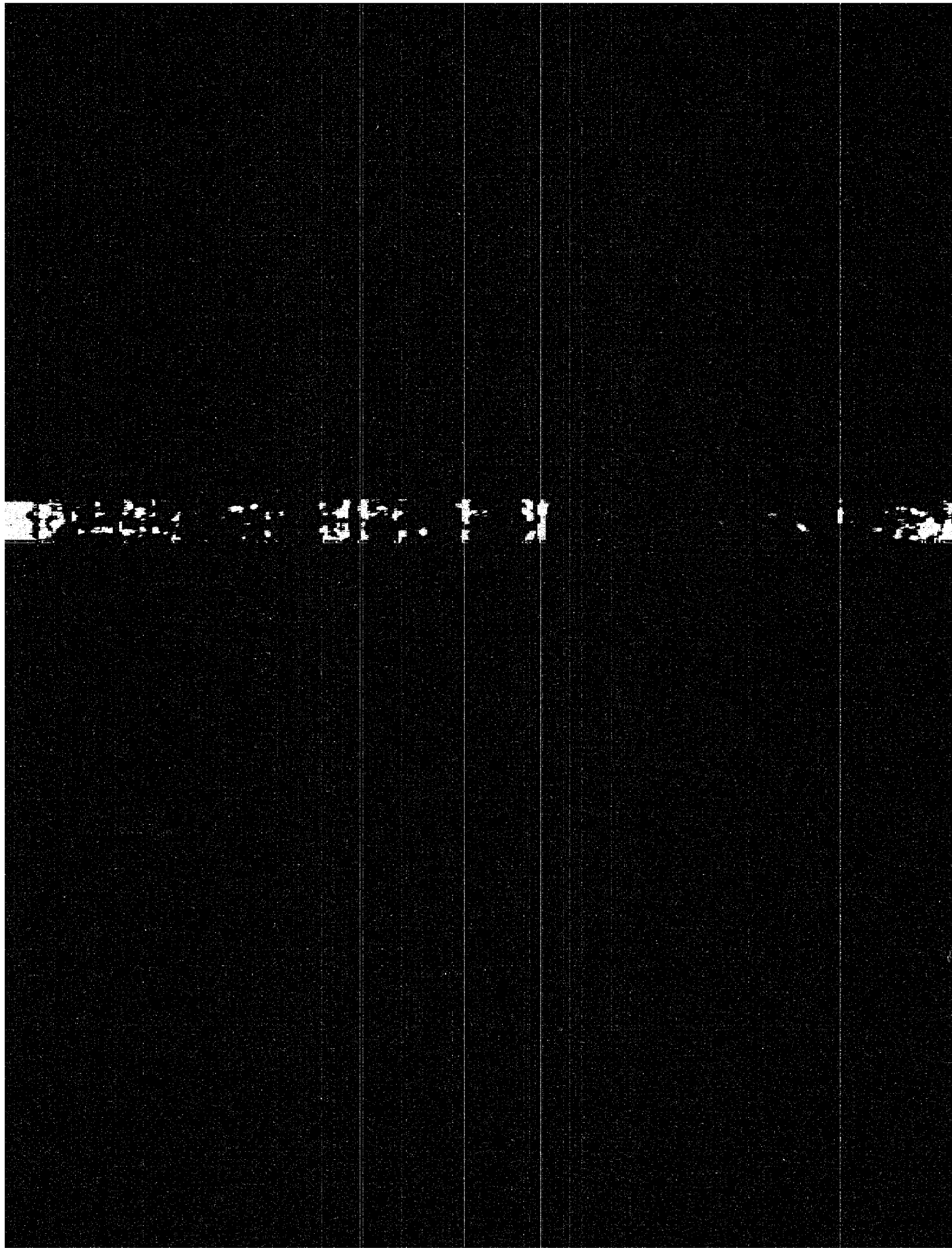


Other Information



MILL LEVY FACTS

Calculating the City Mill Levy Requirement

A mill is \$1 of tax for every \$1,000 of assessed value on real and personal property. The mill levy is recalculated every year and is based on the amount of tax dollars needed for financing the City budget.

First, the City (the "taxing district") arrives at a total amount for expenditures in the taxing funds. In Wichita these funds are the General Fund and the Debt Service Fund. After expenditure totals are known, all other revenue sources (non-tax) are subtracted. The remainder is the amount to be raised from ad valorem (property) taxes.

The tax levy rate is calculated by dividing the total revenue to be obtained from property taxes by the total assessed value for the taxing district. The table below shows the 1994 tax year rates, which are used for the 1995 adopted budget.

Tax Rates (Based on 1994 Values) for the 1995 Budget Year

Assessed valuation		1,528,919,091
	Tax Dollars To Be Levied (Including Delinquencies)	Mill Levy
General Fund	33,531,830	21.93
General Debt and Interest	14,308,020	9.36
Total	47,839,850	31.29

A city residential property owner will pay taxes to support the City budget, based on the market value of the owner's property, times the classification rate (i.e., 11.5% for residential property), times the tax levy rate (mills divided by 1,000), as shown in the three examples.

Market Value	X	Classification Rate	X	City Tax Levy Rate	=	Estimated Taxes Due
\$50,000	X	11.5%	X	.03129	=	\$180
\$75,000	X	11.5%	X	.03129	=	\$270
\$100,000	X	11.5%	X	.03129	=	\$360

MILL LEVY FACTS

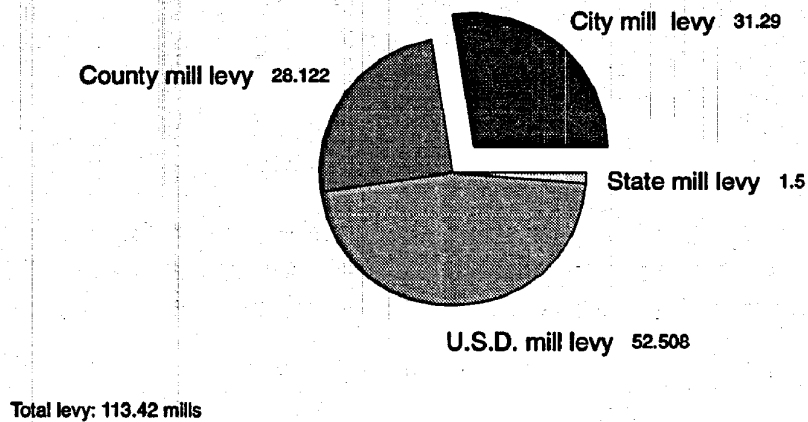
Assessed value is the market value times the classification rate. For example, the assessed value of a \$50,000 home (for purposes of taxation) is \$50,000 times 11.5%, or \$5,750.

The City mill levy, plus the levies for other taxing districts (Sedgwick County, school district and state), comprise the Wichita residential property owner's total local tax obligation. For the 1995 budget year, most Wichita residential property owners are assessed at the following rate:

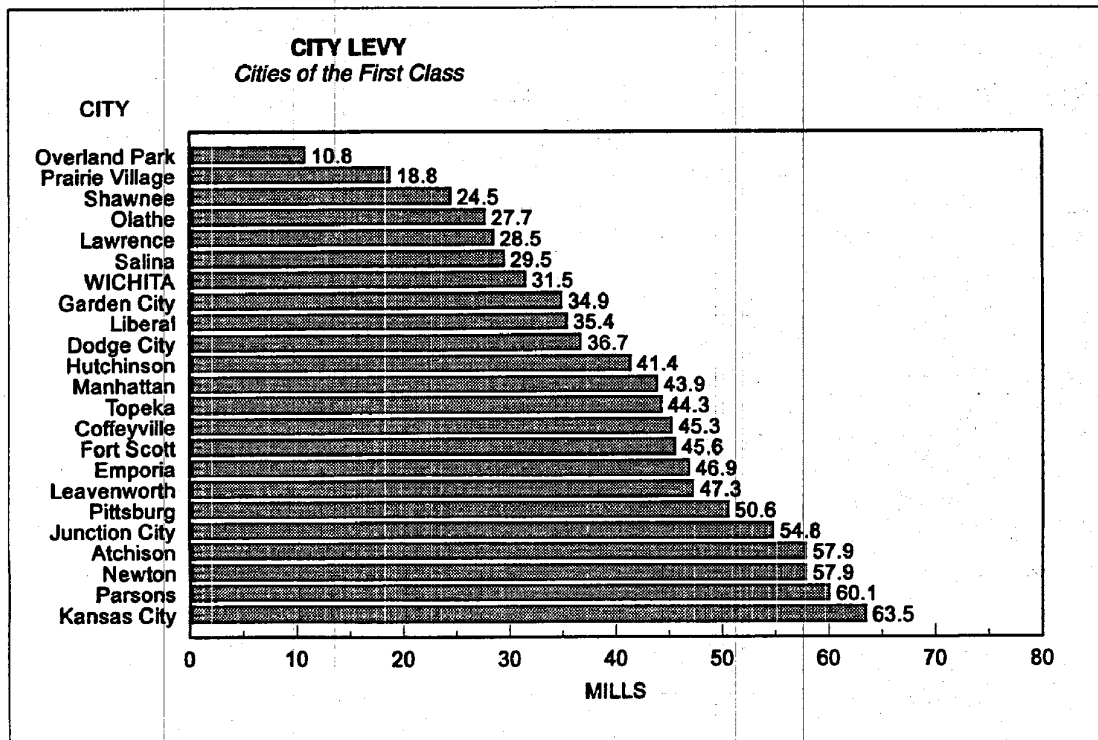
Taxing District	Tax Levy Rate	Percent of Total
City of Wichita	31.29	28%
Sedgwick County	28.12	25%
U.S.D. 259	52.51	46%
State	1.5	1%
Total	113.42 mills	100%

Mill Levy for Wichita Residential Property Owner

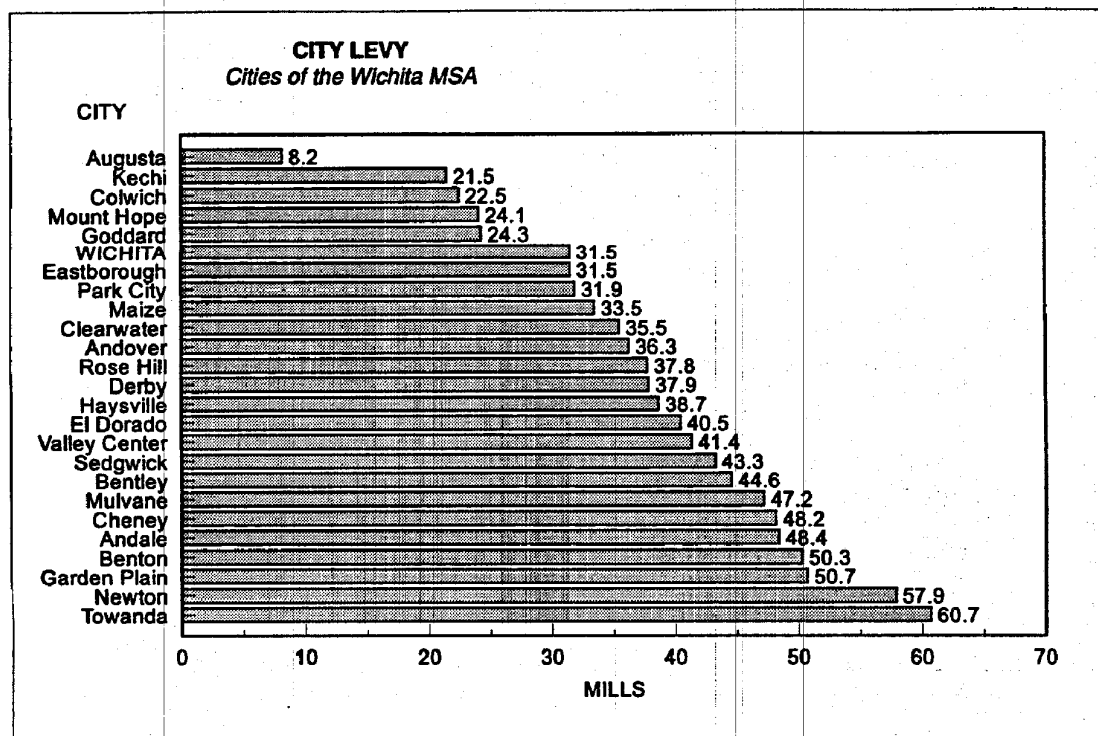
1994 Taxes for 1995 Budget



1993 TAXES LEVIED FOR 1994
Selected Kansas Cities



Wichita has a lower city mill levy than sixteen (16) of Kansas' twenty-three (23) cities of the first class.



SOURCE: *Kansas Government Journal*

Wichita has a lower city mill levy than nineteen (19) of twenty-five (25) cities in the Wichita MSA.

CITY OF WICHITA 1995/96 ANNUAL BUDGET

WICHITA RESIDENT TAXATION - 1994 TAX YEAR FOR 1995 BUDGET

ASSESSED VALUATION	Mill Levy	Real Estate	Personal	State Assessed Utilities	Total
Sedgwick County:					
Wichita State University	1.500				
Other	<u>26.622</u>				
Total Sedgwick County	28.122	\$1,535,376,561	\$330,534,356	\$194,370,604	\$2,060,281,521
U.S.D. 259	52.508	1,171,227,761	228,623,808	128,808,966	1,528,660,535
City of Wichita	31.290	1,190,205,786	215,289,469	123,423,836	1,528,919,091
State	1.500	1,535,376,561	330,534,356	194,370,604	2,060,281,521
Total mills levied	113.420				

TAX LEVIED	1993	1994	\$ Increase (Decrease)	% Increase (Decrease)
Sedgwick County:				
Wichita State University	3,101,556	3,090,420	(11,136)	-0.36%
Other	<u>53,519,013</u>	<u>54,848,810</u>	1,329,797	2.48%
All County	56,620,569	57,939,230	1,318,661	2.33%
U.S.D. 259	76,877,149	80,266,910	3,389,761	4.41%
City of Wichita	46,870,890	47,839,850	968,960	2.07%
State	<u>3,010,556</u>	<u>3,090,420</u>	<u>79,864</u>	<u>2.65%</u>
Total taxes levied	\$183,379,164	\$189,136,410	\$5,757,246	3.14%

* The mill levy total above applies to citizens living within U.S.D. 259. The mill levy may differ for persons living within one of the other school districts serving Wichita.

* The City's 1994 assessed valuation of \$1,528,919,091 (for the 1995 budget) represents a gain of \$39,621,557 (2.7%) over the 1993 assessed valuation of \$1,489,297,534 (for the 1994 budget). The gain is the result of new improvements and changes in personal property values. An annual reappraisal of one-fourth of all properties (mandated by statute) captures changes in value of existing properties.

* The mill levy to support the City's 1995 budget is 31.290, a decrease of .182 mills from the 31.472 mills required to support the 1994 City of Wichita budget.

* The total mill levy for most Wichita residents increased from 112.281 (1994) to 113.420 (1995), or approximately 1%.

Source: Office of the County Clerk, Sedgwick County, November 8, 1994.

COMPUTATION OF AGGREGATE TAX LEVY LIMITATION (TAX LID)

1994 Tax for 1995

Total 1988 tax levies for functions under the tax lid	\$16,894,311
Adjustment for territory added in 1990 through 1994	29,970
Adjustment for new improvements and personal property in 1990 through 1994	2,206,971
Estimated aggregate tax levy limitation (tax lid) for the 1995 budget	19,131,252
Exempt functions included in funds under the tax lid in the adopted 1995 budget	
Employee benefits	19,797,900
Tort liability	614,050
Maximum levies for funds under the aggregate tax levy limitation (tax lid) in the adopted 1995 budget	39,543,202
Less: Property tax to be levied under the lid in the adopted 1995 budget	(33,531,830)
Total amount available under lid (margin)	6,011,372
Estimate of dollars available under the lid for additional expenditures (margin, less 6% delinquency allowance)	\$5,650,690

CITY OF WICHITA 1995/96 ANNUAL BUDGET

ANNUAL INCREASE IN ASSESSED VALUATION FOR THE CITY OF WICHITA

<i>(In millions of dollars)</i>		
Tax Years	Assessed Value	Annual Percentage Change
1989	1,424.6*	+ 3.4%
1990	1,452.9	+ 1.9%
1991	1,481.7	+ 2.0%
1992	1,512.5	+ 2.1%
1993	1,489.3**	- 1.5%
1994	1,528.9+	+2.7%
<i>Six-year average change</i>		+1.8%

* The increase in assessed valuation is due to the statewide reappraisal.

** The November, 1992, passage of the property reclassification amendment caused shifts in values that resulted overall in a lower assessed valuation.

+ Finance Department estimate based on final assessed valuation figures for the 1995 budget year.

BUDGET LAW

(Kansas Statutes Annotated)

79-1973. Temporary suspension of statutory fund and aggregate levy limitations on taxing subdivisions.

(a) In 1983, all existing statutory fund and aggregate levy limitations on taxing subdivisions are suspended. In such year, any taxing subdivision is authorized either to levy taxes upon tangible property which produces an amount not in excess of the amount which was authorized to be levied by such taxing subdivision in the next preceding year or levy taxes upon tangible property at a rate not exceeding the existing statutory fund or aggregate levy limitation. The tax levy required to produce the amount allowed by the provisions of this subsection shall be the levy limit for 1986, 1987 and 1988 unless such tax levy is less than the existing statutory fund or aggregate levy limitation, in which case such statutory fund or aggregate levy limitation shall apply.

(b) As used in this section, "taxing subdivision" means every taxing district in the state other than the state.

(c) Nothing in this act shall apply to the limitations on aggregate tax levies imposed by the provisions of K.S.A. 79-5001 to 79-5016, inclusive, and amendments thereto.

79-2925. Budgets of taxing bodies; application of act; exceptions; definitions.

(a) This act shall apply to all taxing subdivisions or municipalities of the state, except:: (1) Townships in counties having the county road unit system which have an annual expenditure of less than two hundred dollars; (2) any money received by such taxing subdivision or municipality as a gift or bequest;; (3) Any revolving fund set up for the operation of a municipal airport. Any city, board of park commissioners, or other agency designated an authorized to operate a municipal airport is hereby authorized to set up a revolving fund for use as an operating fund, either out of the budget or out of the receipts from the operation of such airport, in an amount as may be reasonable and necessary as an operating fund

for the efficient and business-like operation of such airport. The financial transactions of said airport shall be audited in accordance with the minimum standard audit program preserved by the director of accounts and reports as other municipal funds. Profits arising from the operation of the airport after the payment of all necessary operating expenses and the establishment of the revolving fund shall be applied to reduce the tax levy for the budgeted fund under which the operation of such airport is financed;

(4) any special recreation facilities reserve set up by the board of park commissioners in any city for the repair, replacement, or addition to the recreation facilities of such city. The financial transactions of said recreation facilities shall be audited in accordance with the minimum standard audit program prescribed by the director of accounts and reports as other municipal funds. Profits arising from the coliseum events fund and the coliseum concessions, after the payment of all necessary expenses, and the establishment and maintenance of such special recreation facilities reserve shall be applied to reduce the tax levy for the budget fund under which the operation of such recreation facilities is financed; and

(5) any special recreation facilities fund set up by the board of county commissioners for the operation of a county coliseum. The financial transactions of the special recreation facilities fund shall be audited in accordance with the minimum standard audit program prescribed by the director of accounts and reports as other municipal funds. Moneys derived from the operation of a county coliseum and deposited in the special recreation facilities fund shall be applied to reduce the tax levy for the budget fund under which the operation of such county coliseum is financed.

(b) Whenever the term "fund" is used in this act it is intended to have reference to those funds which are authorized by statute to be established. "Fund" is not intended to mean the individual budget items of a fund, but is intended to have reference to the total such individual items.

(c) Whenever the term "director" is used in this act it shall mean the state director of property valuation.

BUDGET LAW (cont.)

79-2926. Budget forms prescribed; furnished by director of accounts and reports; duties of certain officers. The director of accounts and reports shall prepare and prescribe forms for the annual budgets of all taxing subdivisions or municipalities of the state. Such forms shall show the information required by this act and by K.S.A. 1973 Supp. 79-4401 et seq. [*], necessary and proper to fully disclose complete information as to the financial condition of such taxing subdivision or municipality, and the receipts and expenditures thereof, both past and anticipated. All such budget and tax levy forms shall be printed by the director. The director shall deliver the forms for all school districts to the clerk of the board of education of each school district. The forms for all other taxing subdivisions or municipalities of the state shall be delivered by the director to the county clerk of each county, who shall immediately deliver the same to the presiding officer of the governing body of the said respective taxing subdivisions or municipalities within the county. Whenever in article 29 chapter 79 of Kansas Statutes Annotated the words state auditor or auditor of state, or words of like effect, occur, the same shall mean director of accounts and reports.

79-2927. Itemized budget; parallel columns showing corresponding items and revenue; non-appropriated balances; balanced budget required. The governing body of each taxing subdivision or municipality shall meet not later than the first day of August of each year, and shall prepare in writing on forms furnished by the director of accounts and reports a budget itemized and classified by funds and showing amounts to be raised by taxation and from other sources for the ensuing budget year. The budget shall show in parallel columns, all amounts and items to be expended for the ensuing budget year and the amounts appropriated for corresponding or other items during the current budget year and amounts expended for corresponding or other items during the preceding budget year. The budget for each fund shall not include any item for sundry or miscellaneous purposes in excess of 10% of the total. Except for school districts, municipal universities and community colleges,

the budget for each fund may include a nonappropriated balance of not to exceed 5% of the total of each fund.

The budget shall show in parallel columns the amount of revenue actually received from taxation and from other sources, with the amount from each source separately stated for the preceding budget year and the amount actually received and estimated to be received from taxation and from sources other than direct taxation with the amount for each source separately stated for the current budget year and also the amount estimated to be received during the ensuing budget year, with the amount estimated to be received during the ensuing budget year, with the amount estimated to be received from each source separately stated. The budget of expenditures for each fund shall balance with the budget of revenues for such fund and that portion of the budget of revenues to be derived from ad valorem property taxation shall not exceed the amount of tax which can be raised by any fund limit or aggregate limit placed upon such fund.

79-2929. Proposed budget; amendments; public hearing; notice, publication and contents. Prior to the filing of the adopted budget with county clerk, the governing body of each taxing or political subdivision or municipality shall meet for the purpose of answering and hearing objections of taxpayers relating the proposed budget and for the purpose of considering amendments to such proposed budget. The governing body shall give at least 10 days' notice of the time and place of the meeting by publication in a weekly or daily newspaper of the county having a general circulation therein. Such notice shall include the proposed budget and shall set out all essential items in the budget except such groupings as designated by the director of accounts and reports on a special publication form prescribed by the director of accounts and reports and furnished with the regular budget form. The notice of a governing body of any taxing subdivision or municipality having an annual expenditure of \$500 or less shall specify the time and place of the meeting required by this section but shall not be required to include the proposed budget of such taxing subdivision or municipality.

BUDGET LAW (cont.)

79-2930. Submission of adopted budgets and additional information pertaining thereto to county clerk; duties of county clerk; limitation on taxes levied, exception.

(a) Two copies of the budget certificate giving the amount of ad valorem tax to be levied and the total amount of the adopted budget of expenditures by fund, along with itemized budget forms for each and every fund and proof of publication of the notice of budget hearing containing the budget summary shall be presented to the county clerk within the time prescribed by K.S.A. 79-1801 as amended. Where action has been taken under any statute to increase the amount of tax to be levied authorized by law, a statement showing the increased amount or tax levy rate voted, or a copy of the charter resolution or ordinance making the change, shall be attached to the budget year the change is in effect.

(b) The county clerk shall make any reductions to the ad valorem tax to be levied, compute the tax levy rates based on the final equalized assessed valuation, and enter such on the budget certificate before attesting the budget. A copy of all budgets for taxing subdivisions of the county, properly attested, shall be filed with the director of accounts and reports, along with a copy of the tax levy rate summary required of the county treasurer by K.S.A. 79-2002, and amendments thereto.

(c) Each fund of the adopted budget certified to the county clerk in no event shall exceed the amount of ad valorem tax to be levied and the proposed expenditures of such fund in the proposed budget as originally published. The governing body of each taxing subdivision shall not certify an amount of ad valorem taxes to be levied that is in excess of any tax levy rate or amount limitations or any aggregate tax levy limitations. The governing bodies, in fixing the amount may take into consideration and make allowance for the taxes which may not be paid, such allowance, however, shall not exceed by more than 5% the percentage of delinquency for the preceding tax year.

79-2933. Time for budget hearing; adoption; validity of levies. The hearing herein required to be held upon all budgets by all taxing subdivisions or municipalities of the state shall be held not less than ten (10) days prior to the date on which they shall certify their annual levies to the county clerk as required by law. After such hearing the budget shall be adopted or amended and adopted as amended, but no levy shall be made until and unless a budget is prepared, published and filed, but no levy of taxes shall be invalidated because of any insufficiency, informality, or delay in preparing, publishing and filing said budget.

79-2934. Funds appropriated by budget; balance duties of clerks and officers; distribution of tax proceeds. The budget as approved and filed with the county clerk for each year shall constitute and shall hereafter be declared to be an appropriation for each fund, and the appropriation thus made shall not be used for any other purpose. No money in any fund shall be used to pay for any indebtedness created in excess of the total amount of the adopted budget of expenditures for such fund. Any balance remaining in such fund at the end of the current budget year shall be carried forward to the credit of the fund for the ensuing budget year. The clerk or secretary of each taxing subdivision or municipality shall open and keep an account of each fund, showing the total amount appropriated for each fund, and shall charge such appropriation with the amount of any indebtedness created at the time such indebtedness is incurred. If any indebtedness is reimbursed during the current budget year and the reimbursement is in excess of the amount which was shown as reimbursed expense in the budget of revenues for the current budget year, the charge made shall be reduced by the amount of the reimbursement.

No part of any fund shall be diverted to any other fund, whether before or after the distribution of taxes by the county treasurer, except as provided by law. The county treasurer shall distribute the proceeds of the taxes levied by each taxing subdivision in the manner provided by K.S.A. 12-1678a, and amendments thereto.

79-2935. Creation of indebtedness in excess of budget unlawful; exceptions. It

BUDGET LAW (cont.)

shall be unlawful for the governing body of any taxing subdivision or municipality in any budget year to create an indebtedness in any manner or in any fund after the total indebtedness created against such fund shall equal the total amount of the adopted budget of expenditures for such fund for that budget year. Any indebtedness incurred by the governing body or any officer or officers of such taxing subdivision or municipality in excess of said amount shall be void as against such taxing subdivision or municipality; Provided, That indebtedness may be created in excess of the total amount of the adopted budget of expenditures for the current budget year only when payment has been authorized by a vote of the municipality, or when provision has been made for payment by the issuance of bonds, or when provision has been made for payment by the issuance of warrants authorized by the commission in accordance with the provisions of K.S.A. 79-2938, 79-2939 and 79-2940.

79-2936. Removal from office for violation. Any member of the governing body, or any other officer of any taxing subdivision or municipality of the state, who violates any of the provisions of this act shall be subject to removal from office.

CASH-BASIS LAW

(Kansas Statutes Annotated)

10-1101. Definitions. The following words, terms and phrases, when used in this act, shall, for the purpose of this act, have the meanings respectively ascribed to them in this section, except in those instances where the context clearly indicates a different meaning:

(a) "Municipality" shall be construed and held to mean county, township, city, municipal university, school district, community junior college, drainage district, and any other similar political subdivision or taxing district of the state.

(b) The words "governing body" shall be construed and held to mean board of county commissioners of any county, township board of any township, mayor and councilmen or board of commissioners of any city, board of education of any school district, board of trustees of any community junior college, board of regents of any municipal university, board of directors of any drainage district, board of park commissioners of any city, and any other governing body or board of a municipality having authority under the laws of this state to create indebtedness against the municipality.

(c) The word "person" shall be construed and held to mean persons, partnerships, associations and corporations.

(d) The word "claim" shall be construed and held to mean any claim arising on contract express or implied, or a claim determined by final judgment, but shall not include claims arising from alleged tort or negligence on the part of the municipality.

10-1102. Cash basis for municipalities. All municipalities are required to pay or refinance their valid indebtedness as in this act provided, in the manner and at the times herein set forth, and to contract no indebtedness after May 1, 1933, except as herein provided. It is hereby declared that the purpose of this act is to provide for the funding and payment of all legal debts and obligations except present bonded indebtedness of all

municipalities and for the future conduct of the financial affairs of such municipality upon a cash basis.

10-1112. Issuance of warrants and other evidences of indebtedness unlawful.

Unless otherwise provided in this act, it shall be unlawful after May 1, 1933, for the governing body of any municipality to create any indebtedness in excess of the amount of funds actually on hand in the treasury of such municipality at the time for such purpose, or to authorize the issuance of any order, warrant, or check, or other evidence of such indebtedness of such municipality in excess of the funds actually on hand in the treasury of such municipality at the time for such purpose.

10-1113. Creating indebtedness in excess of funds unlawful: exceptions.

Unless otherwise provided in this act, it shall be unlawful after May 1, 1933, for any member of any governing body of any municipality to knowingly vote for or in any manner aid or promote the passage or adoption of any order, motion, ordinance, resolution, legislation or other act of said governing body, creating an indebtedness in excess of the amount of funds actually on hand in the treasury of such municipality at the time for such purpose, or to knowingly vote for the drawing of any order, warrant or check, or other evidence of such indebtedness on the treasury of said municipality, in payment of any such indebtedness, in excess of the amount of funds actually on hand in the treasury at the time for such purpose. School districts and community junior colleges, may, however, issue cancelable purchase orders for school supplies and equipment, school buses, books purchased in conjunction with textbook rental programs and data processing equipment in advance of the budget year during which moneys will become available to pay for such purposes, but contracts for the purchase of such school supplies and equipment, books, buses and data processing equipment cannot be entered into except during the budget year in which moneys will become available for such purchases and risk of loss and title thereto shall not pass to the school district or community junior college prior to entering into such contracts. Issuance of such a cancelable

CASH-BASIS LAW (cont.)

purchase order shall not constitute indebtedness within the meaning of K.S.A. 79-2935.

10-1114. Clerks not to issue or sign orders. Unless otherwise provided in this act, it shall be unlawful after May 1, 1933, for the clerk or secretary of any governing body of any municipality to knowingly issue, attest, sign or countersign any order, warrant, check or other evidence of indebtedness, on the treasury of the municipality, in payment of any indebtedness of such municipality created by the governing body of such municipality in excess of the amount of funds actually on hand in the treasury of such municipality at the time for such purpose.

10-1115. Treasurers not to pay orders. Unless otherwise provided in this act, it shall be unlawful after May 1, 1933, for the treasurer of any municipality to knowingly pay any order, warrant, check or other evidence of indebtedness out of the treasury of such municipality in excess of the amount of funds actually on hand in the treasury at the time for such purpose.

10-1116. Limits of indebtedness may be exceeded, when; creating indebtedness in violation of act unlawful.

(a) The limits of indebtedness prescribed under the provisions of article 11 of chapter 10 of Kansas Statutes Annotated may be exceeded when: (1) Payment has been authorized by a vote of the electors of the municipality; (2) provision has been made for payment by the issuance of bonds or temporary notes as provided by law; (3) provision has been made for payment by the issuance of no-fund warrants authorized by law and in the manner, and limited in amount as prescribed by law; (4) provision has been made for a revolving fund for the operation of any municipal airport financed and sustained partially or wholly by fees, rentals, proceeds from the sale of merchandise or charges for rendering services, received from the users of such airport; or (5) provision has been made for payment pursuant to a service agreement entered into pursuant to K.S.A. 12-5503.

(b) Notwithstanding any other limits of indebtedness prescribed under the provisions of article 11 of chapter 10 of Kansas Statutes Annotated, the following funds shall have as a limit of indebtedness an amount equal to 100% of the accrued revenue of the current fiscal year plus any balances carried forward, cash reserves, intergovernmental grants, and sums advanced to qualify for intergovernmental grants: (1) Special recreation facilities reserve funds set up by any board of park commissioners or any municipality for a revolving fund for the repair, replacement or addition to recreation facilities; (2) enterprise funds set up in any municipality to account for the financing of self-supporting activities of governmental units which render services on a user charge basis to the general public, such as municipal utilities engaged in the provision of water, electricity and natural gas and sanitary sewer systems which are financed by user charges; or (3) intragovernmental service funds or working capital funds established in any municipality to finance and account for services and commodities furnished by a designated agency of a governmental unit to other departments of the same governmental unit such as funds established for central garages and motor pools, central printing and duplicating services and central purchasing and stores departments.

The board of education of any school district, the board of regents of any municipal university or the board of trustees of any community college may enter into contracts for teachers and other necessary employees and for continuing operating expenses in excess of the amount of funds actually on hand for that purpose. The limit of indebtedness provided by this section shall never exceed 100% of the amount actually expended for school purposes for the last preceding fiscal year during which school was conducted.

(c) It shall be unlawful for any member of the governing body of any municipality, as defined in K.S.A. 10-1101, and amendments thereto, to knowingly vote for or in any manner aid or promote the entering into of any contract or the creation of any other indebtedness in violation of the provisions of this section.

CASH-BASIS LAW (cont.)

10-1116a. Exemptions from cash basis law; municipal utilities; issuance of no-fund warrants; drought emergencies.

The provisions of this act shall not apply to expenditures in excess of current revenues made for municipally owned and operated utilities out of the fund of such utilities, caused by, or resulting from the meeting of, extraordinary emergencies including drought emergencies. In such cases expenditures in excess of current revenues may be made by declaring an extraordinary emergency by resolution adopted by the governing body and such resolution shall be published at least once in a newspaper of general circulation in such city. Thereupon, such governing body may issue interest bearing no-fund warrants on such utility fund in an amount, including outstanding previously issued no-fund warrants, not to exceed 25% of the revenues from sales of service of such utility for the preceding year. Such warrants shall be redeemed within three years from date of issuance and shall bear interest at a rate of not to exceed the maximum rate of interest prescribed by K.S.A. 10-1009, and amendments thereto. Upon the declaration of a drought emergency, the governing body may issue such warrants for water system improvement purposes in an amount not to exceed 50% of the revenue received from the sale of water for the preceding year. Such warrants shall be redeemed within five years from the date of issuance and shall bear interest at a rate not to exceed the maximum rate of interest prescribed by K.S.A. 10-1009, and amendments thereto.

10-1116b. Lease, lease-purchase or installment-purchase agreements; agreements for electric interconnection or transmission facilities; when allowed under cash-basis law. Nothing in the provisions of K.S.A. 10-1101 et seq., and amendments thereto, shall prohibit a municipality from entering into (1) an agreement to pay for electric interconnection or transmission facilities or service, (2) a lease agreement, without an option to buy, or (3) a lease-purchase agreement, if any of such agreements specifically state that the municipality is obligated only to pay periodic

payments of monthly installments under the agreement as may lawfully be made from (a) funds budgeted and appropriated for that purpose during such municipality's current budget year or (b) funds made available from any lawfully operated revenue producing source. For the purpose of this act, a lease-purchase agreement shall include a lease with an option to buy or an installment-purchase agreement.

10-1116c. Lease-purchase agreements; conditions; protest petition and election, when. Any lease-purchase agreement entered into pursuant to this act shall be subject to the following conditions:

(a) If the proposed agreement is for a term exceeding the current fiscal year of the municipality, it shall be approved by a majority vote of all members of the governing body.

(b) If the proposed agreement involves the acquisition of land or building, is for a term of three or more years, and provides for payments in any year in excess of 3% of the total amount budgeted by the municipality for expenditure during the current year, excluding debt service, a notice thereof specifying the purpose and the total of all payments shall be published once each week for two consecutive weeks in a newspaper of general circulation with such municipality. If, within 30 days following the last publication, of such notice, a petition in opposition to the agreement signed by not less than 5% of the qualified voters of such municipality is filed with the appropriated county election officer, no such agreement shall take effect unless and until the same is approved by a majority of the qualified voters of such municipality voting at an election thereon. Any such election shall be called and held in accordance with the provisions of K.S.A. 10-120, and amendments thereto, or in accordance with the provisions of the mail ballot election act.

(c) If the proposed agreement is for a term exceeding the current fiscal year of the municipality, the agreement shall specify the following: (1) The amount or capital cost required to purchase the item if paid for by cash, (2) the annual average effective interest cost, and (3) the amount included in the payments for service, maintenance, insurance or other

CASH BASIS LAW (cont.)

charges exclusive of the capital cost and interest cost.

10-1117. Clerk or secretary; record of moneys; contracts and indebtedness of municipality; records of orders, warrant checks; exhibition of records upon request; notice. The clerk or secretary of every municipality shall keep a record of the amount of money in the treasury and each particular fund and shall keep a record of all indebtedness and contracts creating a liability against the municipality. In such, records there shall be shown the date of the making of the contract or the creation of the debt, the amount of the contract or debt, the time payable, and the particular fund from which payment is to be made. Such clerk or secretary shall also keep a record of each order, warrant check or check, drawn on the treasury and paid, giving the date of payment. Such clerk or secretary shall, upon the request of any person, exhibit such records to such person and any person contracting with the municipality shall be chargeable with knowledge of what such records contain.

10-1118. Treasurer; record of moneys on hand in each fund; exhibition of record or statement in writing. The treasurer of every municipality shall keep a record of the amount of money on hand in the treasury, which record shall show at all times the amount of money in each particular fund. Such treasurer shall, upon the request of any person, exhibit such record to such person or give such person a statement in writing, showing the balances on hand in each of the funds of the municipality.

10-1119. Void contracts and orders. Any contract entered into between the governing body of any municipality and any person, which violates the provisions of this act, shall be void, and any order, warrant, check or other evidence of indebtedness drawn on the treasurer of any municipality in violation of the provisions of this act shall be void.

10-1120. Excess tax levying not basis of protest. The levying of a tax by any municipality which raises more money than is

used or needed for the tax year shall not be basis of a protest by any taxpayer and all such protests shall be of no force or effect.

10-1121. Penalties for violations. Any member of any governing body of any municipality or any clerk or secretary or treasurer of any governing body of any such municipality who shall knowingly violate any of the provisions of this act shall be guilty of malfeasance in office and shall, by such violation, be subject to be removed from office and in addition any member of such governing body or clerk or secretary or treasurer of such municipality who shall violate any of the provisions of this act, or neglect or refuse to perform any duty herein imposed, shall be deemed guilty of a misdemeanor, and upon conviction thereof in a court of competent jurisdiction shall be subject to a fine of not less than \$10 nor more than \$1,000.

10-1122. Invalidity of part. Should the courts declare any section, clause or provision of this act unconstitutional, the decision shall affect only the section, clause or provision so declared to be unconstitutional, and shall not affect any other section, clause or provision of this act.

ECONOMIC INDICATORS

	Rate
Congressional Budget Office (The Economic and Budget Outlook; Fiscal Years 1995-1999, January 1994)	
Percent change, nominal GDP, 1993 to 1994	5.7%
Percent change, real GDP, 1993 to 1994	2.8%
Annual percent change forecast in consumer price index for all U.S. cities 1995-1999 (CPI-U)	3.1%
Wichita State University Center for Economic Development and Business Research (CEDBR)	
Economic Indicators (CEDBR):	
Estimated growth in personal income in 1993 (Wichita)	2.9%
Projected growth in personal income in 1994 (Wichita)	5.7%
Estimated growth in personal income in 1993 (Kansas)	4.8%
Projected growth in personal income in 1994 (Kansas)	6.6%
Estimated growth in manufacturing employment in 1994 (Wichita)	0.0%
Estimated growth in manufacturing earnings in 1994 (Wichita)	0.0%
1994 Consensus Forecast (in percent annual growth):	
Kansas unemployment	6.9%
Kansas retail sales	3.9%
Wichita unemployment	5.5%
Sedgwick County retail sales	6.3%
City of Wichita Financial Plan 1995-1999	
Annual growth in assessed valuation	2.2%
Annual increase in revenues from user fees, rental rates, licenses and permits, and sales and services	3.0%
Percent growth in General Fund expenditures over prior year (composite for all categories, excluding one-time only appropriated expenditures):	
	1995 4.6%
	1996-99 4.2%

Economic Review (Federal Reserve Bank of Kansas City, First Quarter, 1994, Vol. 79, No. 1):

" The Kansas economy will probably maintain moderate employment growth in 1994, but income growth may be weak as the state's manufacturing sector continues to struggle....Construction will likely continue to lend strength to the state's economy, and growth in services will probably level off at a moderate rate."

CITY OF WICHITA 1995/96 ANNUAL BUDGET

THE WICHITA STATE UNIVERSITY BOARD OF TRUSTEES WICHITA/SEDGWICK COUNTY 1.5 MILL LEVY BUDGET

	1995 ADOPTED	1995 ADOPTED	1995 ADOPTED
	CITY	COUNTY	TOTAL
Revenue	271,079	856,879	1,128,058
Budgeted expenditures:			
Capital improvement			
Debt service	1,003,751	317,322	1,321,073
Campus/facilities development	4,000	0	4,000
Police substation	100,000	0	100,000
Subtotal	1,107,751	317,322	1,425,073
Student support			
Undergraduate support	352,547	111,453	464,000
Urban assistantships	36,470	11,530	48,000
Graduate fellowships	93,683	29,617	123,300
Graduate scholarships	41,789	13,211	55,000
Student loan fund	9,118	2,882	
Supplemental instruction (University College)	12,917	4,083	
Enrollment services	75,980	24,020	100,000
Subtotal	622,504	196,796	819,300
Economic and community development			
Interns City/County	38,000	57,000	95,000
Adult - continuing education	26,593	8,407	35,000
Business and economic research	37,990	12,010	50,000
City government services	60,000	0	60,000
Center for Urban Studies	103,777	32,808	136,585
KMUW - audio reader	14,816	4,684	19,500
Lake Afton Observatory	37,678	11,912	49,590
Cooperative education	30,392	9,608	40,000
County government services	0	25,000	25,000
Urban extension	30,392	9,608	40,000
Subtotal	378,638	171,037	550,675
Faculty research and services			
Faculty program development	277,474	87,720	365,194
Faculty professorships	15,272	4,828	20,100
Academic resource development	22,794	7,206	30,000
Retirement supplement	24,618	7,782	32,400
Subtotal	340,158	107,536	447,694
University support			
Organization and development	136,764	43,236	180,000
Federal relations	18,995	6,005	25,000
Building insurance	16,533	5,227	21,760
Centennial committee	7,598	2,402	10,000
Media advisor	11,397	3,603	15,000
Contingency	69,455	3,815	73,270
Subtotal	260,742	64,288	325,030
Total expenditures	2,710,793	856,979	3,567,772

CITY OF WICHITA 1995/96 ANNUAL BUDGET

FEDERAL/STATE OUTSIDE FUNDING BY DEPARTMENT

DEPARTMENT	FUNDING SOURCE	PROGRAM/PROJECT	CONTRACT YEAR	BUDGET	(FTE)
CITY MANAGER	CDBG	Citizen Participation Org. (CPO)	07/01/94-06/30/95	214,398	4.00
	CDBG	Neighborhood Improvement Services	07/01/94-06/30/95	297,000	6.00
	CDBG	Emergency Deferred Loans/Grants	07/01/94-06/30/95	165,000	0.00
	CDBG	Paint Grants	07/01/94-06/30/95	50,000	0.00
	CDBG	Rental Rehabilitation	07/01/94-06/30/95	300,000	0.00
	CDBG	Hispanic Center Improvements	07/01/94-06/30/95	100,000	0.00
	CDBG	UBI/21st St. Project	07/01/94-06/30/95	200,000	0.00
	CDBG	Relocation - Substandard Housing	07/01/94-06/30/95	229,249	0.00
	CDBG	Neighborhood Improvement Program Clean-up	07/01/94-06/30/95	18,270	0.00
Subtotal City Manager				1,573,917	10.00
FINANCE	CDBG	Program Management	10/01/94-09/30/95	163,000	3.00
	CDBG	Administrative Charges	07/01/94-06/30/95	40,000	0.00
Subtotal Finance Department				203,000	3.00
HEALTH DEPT.	KDHE	Adult Care	07/01/94-06/30/95	20,031	1.00
	KDHE	Adolescent Health	07/01/94-06/30/95	86,769	2.00
	Oak Ridge Assoc U.	Agency for Toxic Substances and Disease Registry	09/01/94-12/30/95	27,300	
	KDHE	AIDS Health Educ. Risk Reduction	07/01/94-06/30/95	21,602	0.62
	EPA	Air Pollution	10/01/93-09/30/94	129,500	3.00
	KDHE	Air Quality	07/01/94-06/30/95	35,000	1.00
	SRS	Alcohol Drug Abuse Program	07/01/94-06/30/95	75,000	3.50
	Alcohol Fund	Alcohol Tax	01/01/94-12/31/95	98,705	2.00
	KDHE	Cardiovascular Risk Reduction	07/01/94-06/30/95	10,000	0.00
	KDHE	Child Care Licensing	07/01/94-06/30/95	118,420	3.20
	KDHE	Child Health Assessment	07/01/94-06/30/95	25,770	0.60
	KDHE	Child Health Program	07/01/94-06/30/95	124,639	4.20
	CDBG	Colvin Health Station	01/01/95-12/31/95	45,000	1.36
	Project Freedom	Drug Affected Babies	07/01/93-06/30/94	100,000	3.00
	KHDE	Family Planning	07/01/94-06/30/95	92,813	3.50
	KDHE	Hazardous Waste Inspection	01/01/95-12/31/95	85,000	1.00
	KDHE	Healthy Start	07/01/94-06/30/95	82,608	3.20
	KDHE	HIV Primary Care	07/01/94-06/30/95	6,017	0.00
	KDHE	HIV/AIDS Testing	07/01/94-06/30/95	28,192	1.60
	Hunter Clinic	Homeless Clinic	11/01/93-10/31/94	91,082	1.50
	KDHE	Immunization Action Plan	07/01/94-06/30/95	9,662	
	KDHE	Lead Control	10/01/94-09/30/95	25,000	
	KDHE	Local Environmental Protection	07/01/94-06/30/95	125,000	3.00
	KDHE	Maternal & Infant Program	07/01/94-06/30/95	385,798	12.30
	CDBG	Northeast Health Services	01/01/95-12/31/95	20,000	0.80
	KDHE	Primary Care	07/01/94-06/30/95	118,000	3.00
	KHDE	Refugee Screening	07/01/94-06/30/95	20,000	1.60
	KDHE	STD/AIDS Disease Intervention/Prevention	07/01/94-06/30/95	109,493	2.00
	KDHE	State Formula	07/01/94-06/30/95	293,982	13.00
	KDHE	Waste Tire Program	07/01/94-06/30/95	131,373	2.00
	KDHE	WIC Supplemental Food Program	07/01/94-06/30/95	784,367	24.00
Subtotal Health Department				3,326,123	97.98
HUMAN SERVICES	KDHR/DOL	JTPA IIA Employment and Training	07/01/94-06/30/95	549,696	3.70
	KDHR/DOL	JTPA IIB Summer Youth Employment	07/01/94-06/30/95	592,194	4.10
	KDHR/DOL	JTPA IIC	07/01/94-06/30/95	389,797	2.5
	EOP/HHS	Community Services Block Grant	07/01/94-06/30/95	574,170	9.05
	HUD	HOME Investment Partnerships	07/01/93-06/30/94	1,494,000	3.85
	CDBG	Integrated Neighborhood Services	07/01/94-06/30/95	500,000	9.95
	CDBG	Summer Youth Employment - 29.92 FTE youth	07/01/94-06/30/95	265,452	0.00
	HUD/KDOC	Emergency Shelter Program	03/14/94-03/13/95	107,000	0.10
	CDBG	Weatherization Assistance	07/01/94-06/30/95	85,000	1.88
	KCC	Nonprofit Audits	07/01/94-06/30/95	20,000	0.50
	DOE	Weatherization Assistance Program	04/01/94-03/31/95	248,593	3.83
	KDOC	LIEAP	04/01/94-03/31/95	216,479	3.83

CITY OF WICHITA 1995/96 ANNUAL BUDGET

FEDERAL/STATE OUTSIDE FUNDING BY DEPARTMENT

DEPARTMENT	FUNDING SOURCE	PROGRAM/PROJECT	CONTRACT YEAR	BUDGET	(FTE)
Subtotal Human Services				5,042,381	43.29
WICHITA HOUSING AUTHORITY					
HUD		WHA Owned Units	01/01/94-12/31/95	1,812,720	26.25
HUD		Section 8 - Existing	01/01/94-12/31/95	3,607,618	7.19
HUD		Section 8 - Moderate Rehabilitation	01/01/94-12/31/95	379,588	0.77
HUD		Section 8 - Voucher	01/01/94-12/31/95	2,640,122	5.18
HUD		Shelter Plus Care	01/01/94-12/31/95	702,320	1.01
HUD		COMP Grant Application	10/01/92-09/30/95	1,263,669	4.00
Subtotal Housing Authority				10,406,037	44.40
Subtotal Human Services Department				15,448,418	87.69
LAW	HUD	Domestic Violence	01/01/94-12/31/94	126,035	3.00
Subtotal Law Department				126,035	3.00
LIBRARY	Fed/State	Blind & Physically Handicapped	10/01/94-09/30/95	105,931	3.00
	Fed/State	Institutional Film Service	10/01/93-09/30/94	12,500	0.00
	Fed/State	South Central KS Library System	10/01/93-09/30/94	102,257	2.00
	Fed/State	State Grants-In-Aid	10/01/93-09/30/94	297,348	6.00
	Fed/State	Major Urban Resources Grant	10/01/93-09/30/94	31,878	0.00
	State	Inter-Library Loan Development	07/01/94-06/30/95	92,960	0.00
	State	Statewide Film Service	01/01/94-12/31/94	125,149	2.50
Subtotal Library				768,023	13.50
MTA	FTA/KCC	ADA Planning	01/01/94-12/31/94	119,190	3.00
	FTA	Capital Improvements	01/01/94-12/31/94	204,250	0.00
	FTA	Operating Budget	01/01/95-12/31/95	2,019,160	100.00
	KCC	Rideshare/ADA (ACT Program)	07/01/94-06/30/95	45,000	1.00
	FTA	Van Purchase/Bus Rehabilitation	07/01/94-06/30/95	139,000	0.00
	Sedg County DOA	Senior Transportation Program	01/01/94-12/31/94	21,628	1.00
	KDOT	ACT Program	07/01/94-06/30/95	50,000	0.00
Subtotal MTA				2,598,228	105.00
MUNICIPAL COURT	HUD	Domestic Violence	01/01/94-12/31/94	78,555	1.00
Subtotal Municipal Court				78,555	1.00
PARK	KDWP	Community Lake Assistance Grant	07/01/94-06/30/95	30,000	0.00
Subtotal Park				30,000	0.00
PLANNING	UNIFIED WORK PROGRAM				
	FAA	Transportation Planning	10/01/93-09/30/94	10,500	0.25
	FTA	Section 8	10/01/93-09/30/94	44,014	1.00
	KDOT/FHWA	Transportation Planning	07/01/93-06/30/94	289,403	4.75
Subtotal Unified Work Program				343,917	6.00
	CDBG	Historic Preservation	07/01/94-06/30/95	67,575	1.00
	CDBG	Mandated CDBG Activities	07/01/94-06/30/95	19,882	0.20
	CDBG	South Midtown Sector Plan	07/01/94-06/30/95	18,226	0.00
Subtotal CDBG				105,683	1.20

CITY OF WICHITA 1995/96 ANNUAL BUDGET

FEDERAL/STATE OUTSIDE FUNDING BY DEPARTMENT

DEPARTMENT	FUNDING SOURCE	PROGRAM/PROJECT	CONTRACT YEAR	BUDGET	(FTE)
Subtotal Planning Department				449,600	7.20
POLICE	HUD	Domestic Violence	01/01/94-12/31/94	76,250	2.00
	BJA	DARE Grant	07/01/93-06/30/94	115,990	3.00
	BJA	Drug Abuse (Community Enforcement)	07/01/94-06/30/95	228,050	12.00
	BJA	Hiring Supplement	07/01/94-06/30/95	742,000	10.00
	BJA	Violent Crime Strike Force	10/01/94-09/30/95	100,000	0.00
	State	Crime Analysis Grant	07/01/94-06/30/95	9,685	0.00
	State	Rape Prevention & Crisis Intervention Block Grant	07/01/94-06/30/95	3,450	0.00
Subtotal Police Department				1,275,425	27.00
PUBLIC WORKS	CDBG	Curb and Gutter Improvements	07/01/93-06/30/94	170,000	0.52
	CDBG	Handicapped Improvements	07/01/93-06/30/94	15,300	0.00
	CDBG	Lynette Woodard Center Energy Improvements	07/01/94-06/30/95	15,100	0.00
	CDBG	Sidewalk Improvements	07/01/93-06/30/94	70,000	0.00
	CDBG	Street Improvements	07/01/93-06/30/94	90,000	0.00
Subtotal Public Works				360,400	0.52
SEWER UTILITY	EPA	Sludge Treatment	Reimbursement (1992)	236,767	0.00
Subtotal Sewer Utility				236,767	0.00
TOTAL ALL DEPARTMENTS				26,474,491	355.89

BJA	Bureau of Justice Assistance
CDBG	Community Development Block Grant
CSBG	Community Services Block Grant
DOE	U.S. Department of Energy
FAA	Federal Aviation Administration (Department of Transportation)
FHWA	Federal Highway Administration
HHS	U.S. Department of Health and Human Services
HUD	U.S. Department of Housing and Urban Development
ISAP	Indigent Sanitation Assistance Program
JTPA	Job Training Partnership Act
KCC	Kansas Corporation Commission
KDHE	Kansas Department of Health and Environment
KDOC	Kansas Department of Commerce
KDOT	Kansas Department of Transportation
KDWP	Kansas Department of Wildlife & Parks
KSU/HS	Kansas State University Historical Society
OSDH	Oklahoma State Department of Health
SRS	State Department of Social and Rehabilitation Services
UMTA	Urban Mass Transit Administration (Department of Transportation)

CITY OF WICHITA 1995/96 ANNUAL BUDGET

FUND: 02 - SPECIAL REVENUE
DEPARTMENT: 12 - HUMAN SERVICES
DIVISION: 80 - WICHITA HOUSING AUTHORITY

COMBINED DETAIL SUMMARY

	1993 ACTUAL	1994 ADOPTED	1994 REVISED	1995 APPROVED	1995 ADOPTED	1996 APPROVED
110 Regular Salaries	937,733	1,162,910	1,178,857	1,162,910	1,205,529	1,314,998
120 Special Salaries	3,910	2,320	2,320	2,320	660	660
130 Overtime	0	0	0	0	0	0
140 Employee Benefits	260,373	348,860	348,870	348,860	399,320	443,840
150 Planned Savings	0	0	0	0	0	0
SUBTOTAL PERSONAL SERVICES	1,202,016	1,514,090	1,530,047	1,514,090	1,605,509	1,759,498
210 Utilities	195,719	217,890	217,890	217,890	205,790	205,790
220 Communications	40,054	39,810	39,910	39,810	40,590	42,200
230 Transportation and Training	8,707	19,720	24,707	19,720	23,750	23,750
240 Insurance	115,293	122,340	130,810	122,340	133,310	133,310
250 Professional Fees	41,915	33,640	34,240	33,640	42,860	42,860
260 Data Processing	27,965	38,660	41,080	38,660	44,550	45,100
270 Equipment Contractuals	39,370	43,430	41,530	43,430	41,100	41,140
280 Building and Grounds Contractuals	128,293	127,960	128,960	127,960	128,960	128,960
290 Other Contractuals	4,664,185	5,894,456	6,164,826	5,894,456	6,716,988	6,716,568
SUBTOTAL CONTRACTUAL SERVICES	5,261,501	6,537,906	6,823,953	6,537,906	7,377,898	7,379,678
310 Office Supplies	27,909	40,890	51,083	40,990	41,050	42,020
320 Clothing and Towels	0	0	0	0	0	0
330 Chemicals	0	0	0	0	0	0
340 Equipment Parts	1,116	2,000	1,000	2,000	1,000	1,000
350 Materials	116,402	132,600	131,600	132,600	131,600	131,600
360 Equipment Supplies	661	1,000	1,000	1,000	1,000	1,000
370 Building Parts	0	0	0	0	0	0
380 Non-Capitalizable Equipment	1,245	4,000	3,000	4,000	3,000	3,000
390 Other Commodities	2,236	2,250	2,500	2,250	2,440	2,500
SUBTOTAL COMMODITIES	149,569	182,840	190,183	182,840	180,090	181,120
410 Land	0	0	0	0	0	0
420 Buildings	0	0	0	0	0	0
430 Improvements	0	0	0	0	0	0
440 Office Equipment	5,520	8,120	21,056	8,120	8,120	8,120
450 Vehicular Equipment	0	0	0	0	0	0
460 Operating Equipment	0	19,300	1,170	19,300	1,500	1,500
SUBTOTAL CAPITAL OUTLAY	5,520	27,420	22,226	27,420	9,620	9,620
510 Interfund Transfers	0	0	0	0	0	0
520 Debt Service	972	900	900	900	900	900
530 Other Non-Operating Expenses	0	0	0	0	0	0
540 Other	0	0	0	0	0	0
SUBTOTAL OTHER	972	900	900	900	900	900
TOTAL	6,619,578	8,263,156	8,567,309	8,263,156	9,174,017	9,330,816

CITY OF WICHITA 1995/96 ANNUAL BUDGET

FUND: 02 - SPECIAL REVENUE
DEPARTMENT: 12 - HUMAN SERVICES
DIVISION: 80 - WICHITA HOUSING AUTHORITY
SECTION: 01 - WHA 4-ALL OWNED

	1993 ACTUAL	1994 ADOPTED	1994 REVISED	1995 APPROVED	1995 ADOPTED	1996 APPROVED
110 Regular Salaries	585,979	753,340	753,340	753,340	751,720	796,840
120 Special Salaries	2,344	1,150	1,150	1,150	300	300
130 Overtime	0	0	0	0	0	0
140 Employee Benefits	165,605	226,000	226,010	226,000	255,690	284,580
150 Planned Savings	0	0	0	0	0	0
SUBTOTAL PERSONAL SERVICES	753,928	980,490	980,500	980,490	1,007,710	1,081,720
210 Utilities	195,719	217,890	217,890	217,890	205,790	205,790
220 Communications	15,744	15,080	15,180	15,080	15,280	15,280
230 Transportation and Training	5,805	11,210	11,210	11,210	11,210	11,210
240 Insurance	113,853	120,900	128,930	120,900	131,430	131,430
250 Professional Fees	25,712	24,740	24,740	24,740	33,560	33,560
260 Data Processing	15,212	17,400	18,490	17,400	20,050	20,600
270 Equipment Contractuals	31,467	33,650	34,650	33,650	34,650	34,650
280 Building and Grounds Contractuals	128,293	127,960	128,960	127,960	128,960	128,960
290 Other Contractuals	69,640	59,920	60,290	59,920	60,140	59,720
SUBTOTAL CONTRACTUAL SERVICES	601,445	628,950	640,340	628,950	641,070	641,200
310 Office Supplies	11,460	14,760	14,820	14,760	14,820	15,790
320 Clothing and Towels	0	0	0	0	0	0
330 Chemicals	0	0	0	0	0	0
340 Equipment Parts	1,116	2,000	1,000	2,000	1,000	1,000
350 Materials	116,402	132,600	131,600	132,600	131,600	131,600
360 Equipment Supplies	661	1,000	1,000	1,000	1,000	1,000
370 Building Parts	0	0	0	0	0	0
380 Non-Capitalizable Equipment	1,245	4,000	3,000	4,000	3,000	3,000
390 Other Commodities	1,981	1,750	2,000	1,750	2,000	2,000
SUBTOTAL COMMODITIES	132,865	156,110	153,420	156,110	153,420	154,390
410 Land	0	0	0	0	0	0
420 Buildings	0	0	0	0	0	0
430 Improvements	0	0	0	0	0	0
440 Office Equipment	5,520	8,120	8,120	8,120	8,120	8,120
450 Vehicular Equipment	0	0	0	0	0	0
460 Operating Equipment	0	0	0	0	1,500	1,500
SUBTOTAL CAPITAL OUTLAY	5,520	8,120	8,120	8,120	9,620	9,620
510 Interfund Transfers	0	0	0	0	0	0
520 Debt Service	972	900	900	900	900	900
530 Other Non-Operating Expenses	0	0	0	0	0	0
540 Other	0	0	0	0	0	0
SUBTOTAL OTHER	972	900	900	900	900	900
TOTAL	<u>1,494,730</u>	<u>1,774,570</u>	<u>1,783,280</u>	<u>1,774,570</u>	<u>1,812,720</u>	<u>1,887,830</u>

CITY OF WICHITA 1995/96 ANNUAL BUDGET

FUND: 02 - SPECIAL REVENUE
DEPARTMENT: 12 - HUMAN SERVICES
DIVISION: 80 - WICHITA HOUSING AUTHORITY
SECTION: 02 - WHA SECTION 8 EXISTING

	1993 ACTUAL	1994 ADOPTED	1994 REVISED	1995 APPROVED	1995 ADOPTED	1996 APPROVED
110 Regular Salaries	197,659	216,500	216,500	216,500	215,590	228,270
120 Special Salaries	600	1,080	640	1,080	200	200
130 Overtime	0	0	0	0	0	0
140 Employee Benefits	54,573	64,950	64,950	64,950	73,370	81,570
150 Planned Savings	0	0	0	0	0	0
SUBTOTAL PERSONAL SERVICES	252,832	282,530	282,090	282,530	289,160	310,040
210 Utilities	0	0	0	0	0	0
220 Communications	13,249	12,610	13,610	12,610	13,090	13,610
230 Transportation and Training	1,620	4,250	6,510	4,250	6,930	6,930
240 Insurance	840	800	1,040	800	570	1,030
250 Professional Fees	8,574	5,240	5,540	5,240	5,340	5,120
260 Data Processing	7,275	11,200	9,240	11,200	12,420	12,420
270 Equipment Contractuals	4,603	4,760	3,790	4,760	2,290	3,570
280 Building and Grounds Contractuals	0	0	0	0	0	0
290 Other Contractuals	2,668,548	3,169,330	3,166,660	3,169,330	3,263,988	3,263,988
SUBTOTAL CONTRACTUAL SERVICES	2,704,709	3,208,190	3,206,390	3,208,190	3,304,628	3,306,668
310 Office Supplies	9,101	14,850	14,850	14,850	13,550	13,550
320 Clothing and Towels	0	0	0	0	0	0
330 Chemicals	0	0	0	0	0	0
340 Equipment Parts	0	0	0	0	0	0
350 Materials	0	0	0	0	0	0
360 Equipment Supplies	0	0	0	0	0	0
370 Building Parts	0	0	0	0	0	0
380 Non-Capitalizable Equipment	0	0	0	0	0	0
390 Other Commodities	160	280	280	280	280	280
SUBTOTAL COMMODITIES	9,261	15,130	15,130	15,130	13,830	13,830
410 Land	0	0	0	0	0	0
420 Buildings	0	0	0	0	0	0
430 Improvements	0	0	0	0	0	0
440 Office Equipment	0	0	0	0	0	0
450 Vehicular Equipment	0	0	0	0	0	0
460 Operating Equipment	0	0	0	0	0	0
SUBTOTAL CAPITAL OUTLAY	0	0	0	0	0	0
510 Interfund Transfers	0	0	0	0	0	0
520 Debt Service	0	0	0	0	0	0
530 Other Non-Operating Expenses	0	0	0	0	0	0
540 Other	0	0	0	0	0	0
SUBTOTAL OTHER	0	0	0	0	0	0
TOTAL	2,966,802	3,505,850	3,503,610	3,505,850	3,607,618	3,630,538

CITY OF WICHITA 1995/96 ANNUAL BUDGET

FUND: 02 - SPECIAL REVENUE
DEPARTMENT: 12 - HUMAN SERVICES
DIVISION: 80 - WICHITA HOUSING AUTHORITY
SECTION: 03 - WHA SECTION 8 MOD

	1993 ACTUAL	1994 ADOPTED	1994 REVISED	1995 APPROVED	1995 ADOPTED	1996 APPROVED
110 Regular Salaries	22,833	22,900	22,900	22,900	22,510	23,860
120 Special Salaries	36	90	60	90	60	60
130 Overtime	0	0	0	0	0	0
140 Employee Benefits	6,696	7,000	7,000	7,000	7,650	8,520
150 Planned Savings	0	0	0	0	0	0
SUBTOTAL PERSONAL SERVICES	29,565	29,990	29,960	29,990	30,220	32,440
210 Utilities	0	0	0	0	0	0
220 Communications	608	1,230	1,230	1,230	1,230	1,230
230 Transportation and Training	120	380	590	380	570	570
240 Insurance	30	60	90	60	90	90
250 Professional Fees	342	480	480	480	480	460
260 Data Processing	278	420	410	420	450	450
270 Equipment Contractuals	321	450	450	450	470	330
280 Building and Grounds Contractuals	0	0	0	0	0	0
290 Other Contractuals	254,743	334,864	334,864	334,864	345,478	345,478
SUBTOTAL CONTRACTUAL SERVICES	256,442	337,884	338,114	337,884	348,768	348,608
310 Office Supplies	522	580	580	580	580	580
320 Clothing and Towels	0	0	0	0	0	0
330 Chemicals	0	0	0	0	0	0
340 Equipment Parts	0	0	0	0	0	0
350 Materials	0	0	0	0	0	0
360 Equipment Supplies	0	0	0	0	0	0
370 Building Parts	0	0	0	0	0	0
380 Non-Capitalizable Equipment	0	0	0	0	0	0
390 Other Commodities	0	20	20	20	20	20
SUBTOTAL COMMODITIES	522	600	600	600	600	600
410 Land	0	0	0	0	0	0
420 Buildings	0	0	0	0	0	0
430 Improvements	0	0	0	0	0	0
440 Office Equipment	0	0	0	0	0	0
450 Vehicular Equipment	0	0	0	0	0	0
460 Operating Equipment	0	0	0	0	0	0
SUBTOTAL CAPITAL OUTLAY	0	0	0	0	0	0
510 Interfund Transfers	0	0	0	0	0	0
520 Debt Service	0	0	0	0	0	0
530 Other Non-Operating Expenses	0	0	0	0	0	0
540 Other	0	0	0	0	0	0
SUBTOTAL OTHER	0	0	0	0	0	0
TOTAL	286,529	368,474	368,674	368,474	379,588	381,648

CITY OF WICHITA 1995/96 ANNUAL BUDGET

FUND: 02 - SPECIAL REVENUE
DEPARTMENT: 12 - HUMAN SERVICES
DIVISION: 80 - WICHITA HOUSING AUTHORITY
SECTION: 04 - WHA SECTION 8 VOUCHER

	1993 ACTUAL	1994 ADOPTED	1994 REVISED	1995 APPROVED	1995 ADOPTED	1996 APPROVED
110 Regular Salaries	131,262	170,170	165,610	170,170	152,170	161,070
120 Special Salaries	930	0	470	0	100	100
130 Overtime	0	0	0	0	0	0
140 Employee Benefits	33,499	50,910	49,540	50,910	51,770	57,540
150 Planned Savings	0	0	0	0	0	0
SUBTOTAL PERSONAL SERVICES	165,691	221,080	215,620	221,080	204,040	218,710
210 Utilities	0	0	0	0	0	0
220 Communications	10,453	10,890	9,890	10,890	8,800	9,890
230 Transportation and Training	1,162	3,880	6,397	3,880	5,040	5,040
240 Insurance	570	580	750	580	280	760
250 Professional Fees	7,287	3,180	3,480	3,180	3,480	3,720
260 Data Processing	5,200	9,640	12,940	9,640	10,630	10,630
270 Equipment Contractuals	2,979	4,370	2,640	4,370	830	2,590
280 Building and Grounds Contractuals	0	0	0	0	0	0
290 Other Contractuals	1,671,254	2,330,342	2,333,012	2,330,342	2,397,382	2,397,382
SUBTOTAL CONTRACTUAL SERVICES	1,698,905	2,362,882	2,369,109	2,362,882	2,426,442	2,430,012
310 Office Supplies	6,826	10,800	20,333	10,800	9,500	9,500
320 Clothing and Towels	0	0	0	0	0	0
330 Chemicals	0	0	0	0	0	0
340 Equipment Parts	0	0	0	0	0	0
350 Materials	0	0	0	0	0	0
360 Equipment Supplies	0	0	0	0	0	0
370 Building Parts	0	0	0	0	0	0
380 Non-Capitalizable Equipment	0	0	0	0	0	0
390 Other Commodities	95	200	200	200	140	200
SUBTOTAL COMMODITIES	6,921	11,000	20,533	11,000	9,640	9,700
410 Land	0	0	0	0	0	0
420 Buildings	0	0	0	0	0	0
430 Improvements	0	0	0	0	0	0
440 Office Equipment	0	0	12,936	0	0	0
450 Vehicular Equipment	0	0	0	0	0	0
460 Operating Equipment	0	19,300	1,170	19,300	0	0
SUBTOTAL CAPITAL OUTLAY	0	19,300	14,106	19,300	0	0
510 Interfund Transfers	0	0	0	0	0	0
520 Debt Service	0	0	0	0	0	0
530 Other Non-Operating Expenses	0	0	0	0	0	0
540 Other	0	0	0	0	0	0
SUBTOTAL OTHER	0	0	0	0	0	0
TOTAL	1,871,517	2,614,262	2,619,368	2,614,262	2,640,122	2,658,422

CITY OF WICHITA 1995/96 ANNUAL BUDGET

FUND: 02 - SPECIAL REVENUE
DEPARTMENT: 12 - HUMAN SERVICES
DIVISION: 80 - WICHITA HOUSING AUTHORITY
SECTION: 00 - WHA SHELTER PLUS CARE

	1993 ACTUAL	1994 ADOPTED	1994 REVISED	1995 APPROVED	1995 ADOPTED	1996 APPROVED
110 Regular Salaries	0	0	4,560	0	31,890	34,300
120 Special Salaries	0	0	0	0	0	0
130 Overtime	0	0	0	0	0	0
140 Employee Benefits	0	0	1,370	0	10,840	12,230
150 Planned Savings	0	0	0	0	0	0
SUBTOTAL PERSONAL SERVICES	0	0	5,930	0	42,730	46,530
210 Utilities	0	0	0	0	0	0
220 Communications	0	0	0	0	2,190	2,190
230 Transportation and Training	0	0	0	0	0	0
240 Insurance	0	0	0	0	940	0
250 Professional Fees	0	0	0	0	0	0
260 Data Processing	0	0	0	0	1,000	1,000
270 Equipment Contractuals	0	0	0	0	2,860	0
280 Building and Grounds Contractuals	0	0	0	0	0	0
290 Other Contractuals	0	0	270,000	0	650,000	650,000
SUBTOTAL CONTRACTUAL SERVICES	0	0	270,000	0	656,990	653,190
310 Office Supplies	0	0	500	0	2,600	2,600
320 Clothing and Towels	0	0	0	0	0	0
330 Chemicals	0	0	0	0	0	0
340 Equipment Parts	0	0	0	0	0	0
350 Materials	0	0	0	0	0	0
360 Equipment Supplies	0	0	0	0	0	0
370 Building Parts	0	0	0	0	0	0
380 Non-Capitalizable Equipment	0	0	0	0	0	0
390 Other Commodities	0	0	0	0	0	0
SUBTOTAL COMMODITIES	0	0	500	0	2,600	2,600
410 Land	0	0	0	0	0	0
420 Buildings	0	0	0	0	0	0
430 Improvements	0	0	0	0	0	0
440 Office Equipment	0	0	0	0	0	0
450 Vehicular Equipment	0	0	0	0	0	0
460 Operating Equipment	0	0	0	0	0	0
SUBTOTAL CAPITAL OUTLAY	0	0	0	0	0	0
510 Interfund Transfers	0	0	0	0	0	0
520 Debt Service	0	0	0	0	0	0
530 Other Non-Operating Expenses	0	0	0	0	0	0
540 Other	0	0	0	0	0	0
SUBTOTAL OTHER	0	0	0	0	0	0
TOTAL	0	0	<u>276,430</u>	0	<u>702,320</u>	<u>702,320</u>

CITY OF WICHITA 1995/96 ANNUAL BUDGET

FUND: 02 - SPECIAL REVENUE
DEPARTMENT: 12 - HUMAN SERVICES
DIVISION: 80 - WICHITA HOUSING AUTHORITY

The Wichita Housing Authority (WHA) provides safe and sanitary housing at an affordable cost to Wichita's low-income households. WHA presently manages or administers housing for almost 2,000 families through the following programs: 1) Low-Income Public Housing, and 2) Section 8 Programs, including the Existing, Moderate Rehabilitation, and Housing Voucher programs. Low-Income Public Housing consists of housing which is owned and managed by the City of Wichita. The Section 8 programs provide subsidies to eligible low-income families. In 1993, WHA submitted a grant application which was successful in garnering an additional \$3.8 million to provide mentally ill homeless persons in Wichita with housing through rental assistance.

POSITION TITLE	1993 RVSD	1994 ADPTD	1995 ADPTD	1995 EMPLOYMENT RANGE	1994 ADOPTED	1994 REVISED	1995 ADOPTED	1996 APPROVED
Public Housing Director	1	1	1	008	60,904	60,904	61,147	64,816
Property Management Supervisor	1	1	1	114	46,447	46,447	36,511	38,702
Section 8 Program Coordinator	1	1	1	114	45,101	45,101	46,411	49,186
Accountant	2	2	2	117	73,216	73,216	77,494	82,144
Maintenance Coordinator	1	1	1	118	31,312	31,312	40,857	43,308
Property Manager	3	3	3	120	83,271	83,271	81,935	86,851
Housing Leasing Specialist	5	5	5	120	153,638	153,638	156,529	165,921
Field Supervisor	2	2	2	625	67,555	67,555	69,180	73,331
WHA Inspector	1	1	1	625	33,991	33,991	34,589	36,664
Housing Inspector I	2	2	2	623	54,079	54,079	49,810	52,799
Heating & Air Conditioning Mechanic	1	1	1	623	25,964	25,964	25,153	26,662
Electrician II	1	1	1	623	30,851	30,851	31,394	33,278
Account Clerk III	1	1	1	621	28,056	28,056	28,550	30,263
Maintenance Mechanic	2	2	2	621	52,450	52,450	51,288	54,365
Secretary	2	2	2	619	49,607	49,607	52,038	55,160
Account Clerk I	1	1	1	617	21,501	21,501	23,040	24,422
Maintenance Worker	7	7	7	617	143,190	143,190	148,765	157,691
Clerk II	2	2	4	615	39,869	76,150	76,078	119,045
Typist Clerk	2	2	0	614	36,281	0	0	0
Clerk I	2	2	2	613	36,484	36,484	33,100	35,086
Building Attendant	0	0	2	609	0	15,947	31,657	31,657
Subtotal	40	40	42		1,113,767	1,129,714	1,155,526	1,261,360
ADD: Director of Human Services (40%)					29,557	29,557	29,675	31,456
Longevity					6,086	6,086	6,828	8,682
Overtime					10,000	10,000	10,000	10,000
Stand-By Compensation					3,500	3,500	3,500	3,500
Subtotal					49,143	49,143	50,003	53,638
TOTAL	40	40	42		1,162,910	1,178,857	1,205,529	1,314,998

NOTE: The WHA budget is funded entirely through federal funds via the U.S. Department of Housing and Urban Development. Budget presentation reflects WHA's proposed budget as prepared for and presented to that federal agency.

NOTES

CITY OF WICHITA 1995/96 ANNUAL BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

R = Replacement N = New		1995	1996	1995	1996
Finance					
Accounting					
R	Furniture	350	350		
Treasury					
N	1 Fax processing system	40,000	0		
R	1 Typewriter	500	0		
Total Finance		40,850	350		
Municipal Court					
Clerk's Office:					
R	6 Secretarial chairs	240	240		
R	3 Executive chairs	280	580		
Subtotal		520	820		
Warrant Office					
R	1 Executive chairs	310	310		
Subtotal		310	310		
Total Municipal Court		830	1,130		
Personnel					
N	1 Fax machine	1,540	0		
N	1 Telephone	500	0		
Total Personnel		2,040	0		
Community Facilities					
Century II					
R	1 Radio	0	800		
R	2 Stage follow spots	18,000	0		
R	1 486 computer and printer	2,650	0		
R	1 HP Jet printer	0	3,300		
R	1 Lectern with sound	900	0		
R	2 Back pack vacuum cleaner	750	0		
R	1 Tank vacuum	0	450		
R	15 Stage risers	0	4,500		
R	15 Trash containers	0	3,750		
Subtotal		22,300	12,800		
Expo Hall					
N	1 Portable lectern	0	850		
N	1 Fax machine	800	0		
R	Meeting room carpet	18,900	18,000		
N	1 Carpet shampooer	4,500	0		
Subtotal		24,200	18,850		
Total Community Facilities		46,500	31,650		
Fire					
Administration					
R	2 Window air conditioner	480	480		
R	12 Executive chairs	1,800	1,800		
R	6 Lawn mowers	1,190	1,190		
R	6 Refrigerators	2,140	2,140		
	Miscellaneous	2,000	2,000		
Subtotal		7,610	7,610		
Operations					
R	6 Sin-in tank/burners units	32,000	32,000		
Fire, continued					
R	4 Chain saws	1,400	1,400		
R	4 Smoke ejectors	2,500	2,500		
R	3 Ground ladders, 24ft	0	1,140		
R	3 Ground ladders, 35ft	0	2,340		
R	1 Jaws of Life	0	18,000		
R	1 K1200 rescue saw	0	550		
Subtotal		3,831,152	18,081,362		
Prevention					
R	2 Audio recorder and microphone	580	580		
R	2 Video tapes	400	400		
Subtotal		980	980		
Total Fire		3,839,742	18,089,952		
Police					
Field Services					
	Field patrol equipment	175,000	175,000		
R	4 35mm camera	2,120	0		
N	3 Police cruiser	40,500	0		
N	3 Visa bars	4,200	0		
N	3 Airbag-design console	750	0		
N	3 Shotgun rack	830	0		
N	3 3-button portable radio	6,390	0		
R	3 Mobile radio	9,000	0		
Subtotal		238,790	175,000		
Support services					
R	80 Handguns	19,000	19,000		
R	20 Shotguns	3,400	3,400		
R	1 Desk chair	400	0		
	Furniture	0	8,410		
R	1 Comparison microscope	6,200	0		
Subtotal		29,000	30,810		
Total Police		267,790	205,810		
Library					
N	1 Book truck	0	570		
R	4 Chairs	0	1,000		
R	3 Dot matrix printer	900	0		
R	1 Computer, interlibrary loan	0	2,600		
R	1 Book security system	6,050	0		
R	1 Material security system	0	12,570		
R	3 Typewriter, public use	1,460	0		
R	1 CD player	320	0		
N	1 CD browser	880	0		
N	1 Paperback rack	0	450		
N	1 Video camera	0	700		
N	1 HVAC replacement	6,500	0		
R	1 Magazine rack	360	0		
N	3 Video filing cabinet	0	1,140		
Total Library		16,470	19,030		
Art Museum					
R	1 Pager	310	0		
N	1 Laser security curtain alarm	500	0		
Total Art Museum		810	0		

CITY OF WICHITA 1995/96 ANNUAL BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

R = Replacement
N = New

1995

1996

1995

1996

Public Works

Administration				
R	3	Chairs	1,050	0
Building Services				
R	1	Floor scrubber	0	5,000
R	1	Carpet extractor	0	1,700
R	1	Buffer	0	1,200
R	3	Carpet vacuums	0	1,800
Subtotal			0	9,700
Engineering				
R	1	Microfilm reader/printer	11,000	0
N	1	Total station	12,000	0
N	1	Portable radios	11,200	0
N	1	Calculator	600	0
N	1	Press-air meter	1,130	0
N	1	Hammer drill	500	0
N	1	Digital platform scale	700	0
N	1	Nuclear density unit case	290	0
N	1	Air line hose	800	0
N	1	Magnetic locators	2,100	0
N	1	Single prisms	1,000	0
N	1	Triple prism	350	0
N	1	Chain and reel	300	0
N	1	Automatic level	2,800	0
Subtotal			44,770	0
Traffic Control Maintenance				
R	4	Controller/cabinet	20,940	20,940
R	2	Hydraulic sign equipment	4,820	4,820
R	4	Traffic counters	3,600	3,800
N	1	Aerial buckets	15,000	0
R	1	Power pipe threader	5,000	0
R	1	Portable generator	1,500	0
N	2	Laptop computer	3,600	1,800
N	1	Retroflectometer	5,000	0
N	1	Parking meter troubleshooter	0	500
N	1	Concrete mixer	0	4,400
N	1	Sheeting applicator	0	1,900
N	1	Sign fabricator program	0	1,400
N	1	Parking meter cleaner	0	1,500
R	1	Sign fabricator	0	9,800
Subtotal			59,460	50,860
Street and Road Maintenance				
N	2	Night work lights	10,000	0
N	1	Salt storage sheds	100,000	0
R	1	Pickup truck	0	15,000
N	1	Self-propelled planer	14,000	0
N	2	Seal-all torch	0	3,600
N	8	Hand-held radios	0	14,000
N	2	Hydraulic truck conveyors	0	10,000
R	2	Power washer	9,200	0
N	2	Bobcats w / backhoe attachments	0	93,350
R		Small equipment	4,300	4,300
Subtotal			137,500	140,250
Street Cleaning				
R	2	Post hole drivers	5,400	0
R	2	Chainsaw	1,800	0
R	3	Hydraulic jacks	0	8,700
N	1	Air circulator	0	500
R	1	Leaf blower	0	500
Subtotal			7,200	9,700
Total Public Works			249,980	210,510

City-County Health

Administration				
R	1	Auditorium sound system	0	2,500
R	2	Dental handpieces	0	2,000
N	2	Dental handpieces	0	2,000
R	1	Ultrasonic cleaner	0	500
Subtotal			0	7,000
Environmental Health				
R	2	Chairs	0	900
R	1	Printer	0	500
R	1	Truck mounted spray tank	0	5,000
N	1	Personal computer	0	2,000
Subtotal			0	8,400
Personal Health				
R	2	Exam lights	1,500	0
R		Equipment	1,800	0
N	1	Personal computer	2,580	0
N	5	Immunization refrigerator	400	1,600
N	30	Cellular phones	0	7,800
R	1	Typewriter	0	500
N	4	Otoscope/ophthalmoscope	900	900
R	2	Exam tables	1,500	0
R	2	Audiometer	1,400	0
Subtotal			10,080	10,800
Total City-County Health			10,080	26,200

Health - Animal Control

R	3	Vehicle cage systems	5,750	2,900
N	1	Fax machine	0	1,700
N	1	Storage building	0	1,800
R	1	Chair	250	0
R		Miscellaneous equipment	500	0
Total Health - Animal Control			6,500	6,400

City-County Planning

R	1	35mm camera	700	0
R	1	Video camera	1,300	0
R	1	VCR/monitor/stand	1,100	0
R	1	Slide projector	0	530
R	1	Audio recorder	0	500
R	1	Personal computer	0	2,000
R	1	Daige #1215 waxer	600	0
R	1	Overhead projector	500	0
Total City-County Planning			4,200	3,030

Park

Landscape and Forestry				
R	10	Chainsaw	3,000	0
R	1	Trailer (1,000 lb. capacity)	1,240	0
R	1	Trailer (1,200 lb. capacity)	4,300	0

CITY OF WICHITA 1995/96 ANNUAL BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

R = Replacement
N = New

1995

1996

1995

1996

Park, continued

R	1	EZ-GO cart	6,400	0
R	1	Pony rear-tine tiller	1,280	0
R	1	Self-propelled mower	860	0
R	2	String trimmer	680	0
N	2	Personal computer	1,800	1,800
N	1	Laser printer	1,500	0
N	1	Forklift attachments	800	0
R	1	Hustler 251 riding mower	0	9,800
R	1	Billy Goat lawn vac	0	1,430
N	1	Walk behind lawn aerator	0	2,400
R	1	Horse rear tine tiller	0	2,000
N	1	Power washer	600	0
R	1	Mini tiller	0	340
R	3	Mechanical edger	720	400
R	1	Back pack blower	0	380
R	1	Gas powered water pump	0	280
N	1	Blade grinder	800	0
Subtotal			13,975,881	22,814,574

Maintenance

R	15	String trimmers	2,800	4,310
N	1	Poly cart lift system	2,450	0
N	1	Wire-fed welder	3,300	0
N	1	Equipment trailer for skid loader	3,680	0
R	1	Post hole auger and bits	3,570	0
R	2	Front deck mower	10,500	11,050
R	3	Push mowers	0	1,760
R	1	Skid loader	0	18,900
N	1	Flail mower	3,000	0
N	1	Van	17,000	0
R	1	Parking lot striping machine	2,550	0
R	1	Drinking fountain	1,500	0
R	1	Chlorinator system	1,000	0
N	1	Back flow test kit	400	0
N	1	Power saw	250	0
Subtotal			52,000	36,020

Recreation

R	4	Pool tables	3,500	3,500
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Total Park

14,031,381 22,854,094

Airport

Administration

R	Boardroom furniture	1,800	1,800
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Airfield Maintenance

R	1	Walk behind paint machine	6,000	0
R	1	Vehicle mounted paint machine	34,000	0
R	1	Pickup	20,000	0
R	1	Excel mower	16,500	0
R	4	Mowing tractors	52,000	53,000
R	1	Stormwater runoff control improv.	50,000	0
R	1	30 GVW truck	0	34,000
R	1	Backhoe	0	35,000
Subtotal			178,500	122,000

Building Maintenance

R	2	Notebook computer	1,400	2,100
R	1	Pickup	13,500	13,500

Airport, continued

R	Terminal bldg carpet replacement	5,000	5,000
R	Office furniture	0	1,200
R	1 Overhead steam heaters	4,000	0
R	1 Adjustable frequency motor drive	6,000	0
R	1 Soot vac	3,000	0
R	1 Power washer	0	2,300
R	1 Metal cutting band saw	1,900	0
R	1 Small HVAC unit	10,000	0
R	1 Tube cleaner	2,300	0
R	1 Chiller	0	65,000
R	1 BHP gas air compressor	0	1,800
R	1 Combustion analyzer	0	3,200
N	1 Fiber optic cable test equipment	3,700	0
Subtotal		13,397,357	91,850,281

Custodial

R	1	Battery-powered sweeper	5,500	0
R	2	Carpet extractor	6,620	6,500
R	1	Wet/dry vac	600	0
R	1	Commercial 74" vacuum	1,380	1,400
R	1	Carpet pile lifter	0	1,750
R	1	Floor machine	0	1,600
Subtotal			14,100	11,250

Engineering

R	1	Van (survey crew)	15,500	0
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Safety

R	2	Patrol vehicles	16,500	16,500
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Total Airport

13,623,757 92,001,831

Golf

R	4	Aerators	0	30,000
R	5	Greens mowers	0	55,000
R	1	Restroom	0	6,500
R	3	Fairway mowers	102,500	0
N	1	Electrical fault finder	0	2,000
N	1	Seeder	0	8,000
R	1	Sod roller	0	2,500

Total Golf

102.500 104.000

MTA

R		Exhaust system	0	1,200
R	1	Air conditioning unit	0	700
N	1	Forklift	0	5,000
R	1	Maintenance PC/software upgrd.	1,500	0
R	70	Two-way bus radio system	28,000	0

Total MTA

Sewer Utility

Industrial Pretreatment Laboratory			
R	2	pH Meters	10,000 0
N	1	Mercury/hydride system	0 5,280

CITY OF WICHITA 1995/96 ANNUAL BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

R = Replacement N = New		1995	1996	1995	1996		
Sewer Utility, continued				Water Utility			
R 1	Digital micro spectrophotometer	0	1,120	Water Administration			
R 2	Dissolved oxygen probes	0	1,500	R 3	Personal computers	10,300	0
Subtotal		53,426	43,806	System Planning and Development			
Sewage treatment				N	Safety equipment	9,000	0
R 2	Pickup	15,000	0	R 10	Flow meters	50,000	0
R 1	Air compressor	12,000	0	Subtotal		59,000	0
R 1	IHC Vactor truck	125,000	0	Customer Service			
R 1	Moyno building roof rehab	12,000	0	R 8	Husky meter reading units	17,200	3,440
R 1	Metal sludge tank rehab	10,000	0	R 2	Pump for meter boxes/vaults	640	640
R 1	Final clarifier metal rehab	50,000	0	R 1	Service van	14,000	0
R 1	Aeration basins pipe rehab	20,000	0	R 2	Compact pickup	24,000	0
R 1	Truck, lift-station maintenance	13,000	0	R 1	Automobile	12,000	0
R 2	Pick-up truck	0	54,000	R 1	Large meter test equipment	5,150	0
R 1	Dump truck	0	25,000	R 1	Full-size van	12,000	0
R 1	Full-size van	0	18,000	R 4	Minivans	0	56,000
R 1	Mowing tractor	0	25,000	Subtotal		84,990	60,080
N 1	Computer monitoring system	0	18,270	Production and Pumping			
	Clarifier metal rehab	0	55,000	R 1	Dry air oven	8,000	0
	Aeration basin inlet pipe rehab	0	25,000	R 1	Jar testing apparatus	1,800	0
	Lift station roof rehab	0	20,000	R 1	Turbidity meter	1,900	0
R 1	Orin probe kit	0	730	R 1	Half-ton truck	18,500	0
R 1	pH meter	0	4,500	N 2	Portable radios	3,800	0
R 1	Dissolved oxygen meter	0	2,000	R 1	Auto crane	16,000	0
R 1	Electrodes	0	2,500	R 1	Welder and trailer	3,500	0
R 1	Portable pH meters	0	8,100	R 1	Leveler	1,200	0
R 1	Personal computer and printer	0	2,700	R 1	Gorman Rupp 4" pump	12,000	0
R 1	Magnet stirrer	0	830	R 2	Portable air compressor	12,000	10,000
R 1	Flow probe	0	900	R 1	Portable 5,000 watt generator	2,100	0
R 1	Sigma pH probe	0	860	R 1	Service mower	7,500	0
R 1	Voc auto sampler	0	2,100	R 1	Refrigerator for lab	2,250	0
R 1	Multi-stage charger	0	520	N 1	Mercury/hydrate sampling system	0	7,920
R 1	Portable gas chromatograph	0	39,000	R 1	Half-ton van	0	16,000
Subtotal		257,000	305,010	R 1	Three-quarter ton van	0	17,000
Sewer Maintenance				R 3	Propane heater	0	2,000
R 1	Trash pump, 3"	2,000	0	R 1	Pipe saw	0	15,000
R 2	Manhole blowers	2,000	0	R 1	AC-DC welder and trailer	0	10,000
R 1	Cleaner trucks	80,000	0	R 1	Conductivity meter	0	1,600
R 2	Flusher truck	38,000	40,000	R 1	Digital micro spectrophotometer	0	1,680
R 1	Skid loader and trailer	40,000	0	R 1	Oven for Fisher 50	0	3,000
R 1	Vaporooter/cleaner truck	95,000	0	R 1	Toploading analytical balance	0	2,800
R 1	Trash pump, 4"	6,000	0	R 1	Black & Decker rotary drill	0	700
R 2	Flex hand rodder	4,500	0	R 1	Portable water pump/1.5 ton	0	500
R 1	Cement mixer	3,500	0	R 2	Overhead doors	0	5,000
R 1	Hammer drill	700	0	R 1	Tractor	0	21,000
R 1	Cut-off saw	1,200	0	R 1	Power hack saw	0	3,000
R 1	Typewriter	600	0	R 1	Gorman Rupp 1.5 pump	0	1,000
R 15	Office chairs	3,500	0	Subtotal		90,550	118,200
R 1	Hydraulic hoseender	6,000	0	Water Distribution			
R 1	Two inch diaphragm pump	2,000	0	R 2	Two inch pumps	800	880
R 1	Vactor truck	0	135,000	R 3	Three inch pumps	4,200	8,400
R 1	Flatbed truck	0	72,000	R 1	Tap machine	2,700	2,800
R 1	Tandem dump truck	0	35,000	N 2	Auto pavement breaker	58,600	0
R 3	Dump truck	0	66,000	R 1	Crane truck	77,970	0
R 1	Gas detector	0	3,000	R 1	Welder	9,500	0
R 1	Magnetic locator	0	1,500	R 2	Trailer (Mains)	12,200	0
R 2	HPC hydraulic root cutters	0	2,500	R 3	Trailer	9,500	12,200
R 1	Copier	0	3,500	R 2	Dump truck	82,000	0
R 1	Microfiche viewer	0	3,500	R 1	Half ton pickup	17,250	0
R 1	Soil compactor	0	2,500	R 2	Van	0	33,800
R 1	Industrial tool storage unit	0	1,500	R	Bullets	8,400	0
Subtotal		285,000	366,000				
Total Sewer Utility		595,426	714,816				

CITY OF WICHITA 1995/96 ANNUAL BUDGET

CAPITAL OUTLAY - REPLACEMENT AND NEW

R = Replacement N = New		1995	1996	1995	1996
Water Utility, continued					
R	1	Hydraulic jack	6,580	0	
R	2	Pavement breaker	4,500	1,960	
N	1	Locator	1,980	0	
R	3	Rock drills	1,740	3,920	
R	4	Step van	0	160,800	
R	1	Power saw	0	3,520	
R	1	Light board	0	5,100	
N	1	Acquis locator	0	1,070	
R	1	Welder	0	9,900	
R	1	Air wrench	0	500	
R	1	Copier	2,000	0	
R		Office furniture	0	3,000	
Subtotal		2,638,952	1,802,806		
Total Water Utility		2,883,792	1,981,086		
Storm Water Utility					
Administration					
N	2	Super cab 4X4, 3/4 ton pickup	40,000	0	
N	1	Small dozer	150,000	0	
N	1	Heavy dozer	200,000	0	
N	3	Combo cleaner/vacuum	268,000	98,000	
N		Miscellaneous equipment	10,000	10,000	
Subtotal		668,000	108,000		
Stream Maintenance					
N		Equipment	20,000	20,000	
Storm Water Sewer					
N		Tools and shop equipment	20,000	20,000	
Total Storm Water Utility		708,000	148,000		
Central Inspection					
Administration					
N		Computer/printer enhancements	20,000	20,000	
N	5	Automobiles	50,000	0	
N	5	Mobile radios	2,500	0	
N		Portable radios	7,330	0	
N		Share, microfilm reader/printer	11,000	0	
Total Central Inspection		90,830	20,000		
Data Center					
N	1	GIS hardware/software	99,400	43,200	
R	1	Phase II, network upgrade	82,190	0	
R	1	Disk farm upgrade	180,000	0	
R	1	20 user client/server project	54,160	54,160	
R	1	CD Rom info server	6,710	0	
R	1	PC lab	0	18,000	
R	1	Alpha development system	0	25,890	
R	1	Office system upgrade (7610)	0	350,000	
		Tools and shop equipment	500	500	
		Miscellaneous	100,000	100,000	
Total Data Center		522,960	591,750		
Fleet Maintenance					
R		Equipment and vehicles	2,899,140	2,556,550	
Total Fleet Maintenance			2,899,140	2,556,550	
Self-Insurance					
Safety Office					
N		Computer software	3,000	3,000	
Total Self-Insurance			3,000	3,000	
Stationery Stores					
Administration					
N	1	HP Laserjet 440 printer	1,350	0	
N	1	Micrographics - computer	1,350	0	
Total Stationery Stores			2,700	0	
Wichita Housing Authority					
4-All Maintenance					
R		Refrigerators	6,680	6,680	
R		Stoves	1,440	1,440	
R		Lawn mowers	1,200	1,200	
R		Weed eaters	300	300	
Total Wichita Housing Authority			9,620	9,620	

NOTES

CITY OF WICHITA 1995/96 ANNUAL BUDGET

EXPLANATION OF "OTHER" ON LINE ITEM DETAIL PAGES OF THE 1995/96 ANNUAL BUDGET

	1993 Actual	1994 Adopted	1994 Revised	1995 Adopted	1996 Approved
City Council					
Comm. marketing (Tourism & Convention)	21,000	21,000	21,000	21,000	21,000
Total City Council	21,000	21,000	21,000	21,000	21,000
Law					
Victim Advocate grant match	9,931	5,000	5,000	5,000	5,000
Total Law	9,931	5,000	5,000	5,000	5,000
Municipal Court					
Local share grant match	38,529	0	0	0	0
Savings Incentive - automated parking	0	79,950	10,290	10,290	10,290
Total Municipal Court	38,529	79,950	10,290	10,290	10,290
Community Facilities					
Omnisphere - clearing account	7,548	11,470	11,470	11,040	11,040
Total Community Facilities	7,548	11,470	11,470	11,040	11,040
Fire					
Operations - expanded fire service	0	200,000	0	0	0
Prevention - computer system payment	31,190	25,570	29,600	0	0
Total Fire	31,190	25,570	29,600	0	0
Police					
Field services - community policing project	0	1,000,000	0	0	0
Investigations - exploited and missing child	20,679	18,000	22,500	22,500	22,500
Support services grant match	29,848	46,480	324,870	491,630	598,330
Field equipment - contingency	0	0	0	25,000	25,000
Total Police	50,527	1,064,480	347,370	539,130	645,830
Library					
Computer system payment	166,000	166,000	166,000	166,000	2,310
Computer contingency	0	11,780	11,780	11,780	0
Relocating Northeast branch	0	5,600	5,600	0	0
Savings Incentive - TeleCirc	0	0	0	11,630	9,020
Total Library	166,000	183,380	183,380	189,410	11,330
Human Services					
Discretionary monies	4,000	10,000	10,000	10,000	10,000
Total Human Services	4,000	10,000	10,000	10,000	10,000
Art Museum					
Collection management system	5,720	0	0	0	0
Contingency	0	9,590	610	0	0
Total Art Museum	5,720	9,590	610	0	0

CITY OF WICHITA 1995/96 ANNUAL BUDGET

EXPLANATION OF "OTHER" ON LINE ITEM DETAIL PAGES OF THE 1995/96 ANNUAL BUDGET

	1993 Actual	1994 Adopted	1994 Revised	1995 Adopted	1996 Approved
Public Works					
Flood Control (City-County):					
Noxious weed spraying	0	0	0	0	0
Mowing - Park Department	307,180	316,420	316,420	316,420	316,420
General Fund:					
Building Services - Savings Incentive	17,530	17,530	30,010	23,780	0
Snow removal contingency	0	60,840	57,680	56,590	58,400
Storm Water Utility					
Debt service	0	1,567,000	0	1,460,000	1,810,000
Delinquent special assessments	220,000	177,000	177,000	130,000	72,000
In lieu of franchise fees	204,000	247,140	248,080	254,000	272,040
Water and Sewer	329,660	357,920	351,140	357,070	377,070
Capital outlay reserve	0	820,500	0	0	0
Total Public Works	1,078,370	3,564,350	1,180,330	2,597,860	2,905,930
Health (City-County)					
Administration - building & grounds transfer	167,520	172,310	172,310	172,310	172,310
Savings Incentive	9,260	9,260	9,260	0	0
Total Health	176,780	181,570	181,570	172,310	172,310
Park					
Summer Fun Program	0	100,000	100,000	100,000	100,000
Recreation - clearing account	72,930	97,320	94,070	93,920	93,920
Recreation - reserve for future programs	0	100,000	30,760	100,000	100,000
Total Park	72,930	297,320	224,830	293,920	293,920
Landfill Fund					
Transfer to Environmental Management Trust	645,000	325,160	1,030,160	840,000	905,000
Transfer to General Fund - Env Education Prog	0	0	315,000	310,000	310,000
Contingency	0	514,370	0	0	0
Debt service	106,640	102,000	101,770	96,800	91,750
Total Landfill Fund	751,640	941,530	1,446,930	1,246,800	1,306,750
Central Inspection					
Transfer to General Fund - Fire positions	104,310	104,310	104,310	104,310	104,310
Transfer to General Fund - City Manager	23,410	24,110	25,470	26,230	27,020
Total Central Inspection	127,720	128,420	129,780	130,540	131,330
Airport					
Debt service	8,407,567	4,959,540	4,709,210	4,641,470	4,869,110
Total Airport	8,407,567	4,959,540	4,709,210	4,641,470	4,869,110
Golf					
Debt service	252,108	297,820	295,960	282,190	365,510
Total Golf	252,108	297,820	295,960	282,190	365,510

CITY OF WICHITA 1995/96 ANNUAL BUDGET

EXPLANATION OF "OTHER" ON LINE ITEM DETAIL PAGES OF THE 1995/96 ANNUAL BUDGET

	1993 Actual	1994 Adopted	1994 Revised	1995 Adopted	1996 Approved
Metropolitan Transit					
Debt service	121,320	176,000	153,910	156,900	340,100
Contingency	0	0	0	40,730	0
Capital	6,400	0	0	0	0
Total Metropolitan Transit	127,720	176,000	153,910	197,630	340,100
Note: For Water and Sewer Utility capital equipment see capital outlay list					
Sewer Utility					
Debt service	5,185,168	4,412,600	4,328,090	3,657,320	3,671,850
Engineering overhead transfer	67,580	67,580	67,580	67,580	67,580
Payment in lieu of taxes	815,716	1,016,000	913,770	1,016,000	1,016,000
Public service fee	172,000	172,000	172,000	172,000	172,000
Contingency	0	150,000	47,830	150,000	232,000
Tort liability transfer	0	0	92,600	92,600	92,600
Total Sewer Utility	6,240,464	5,818,180	5,621,870	5,155,500	5,252,030
Water Utility					
Debt service	6,767,309	7,363,230	5,573,290	6,185,080	6,203,700
Management Intern transfer	22,900	22,900	22,900	22,900	22,900
Hydrant mechanic transfer	35,490	35,490	35,490	35,490	35,490
Cross connection transfer	0	0	0	0	0
Engineering overhead transfer	67,580	67,580	67,580	67,580	67,580
Safety Officer transfer	35,650	35,650	35,870	35,840	35,870
Resource conservation transfer	190,353	300,000	300,000	300,000	300,000
Payment in lieu of taxes	1,104,672	1,290,000	1,189,240	1,290,000	1,290,000
Public service fee	228,000	228,000	228,000	228,000	228,000
Contingency	17,745	130,000	111,350	126,300	130,000
WD: Transfer to capital outlay	1,339,863	1,647,590	1,568,640	1,660,510	1,687,610
Inventory	95,360	0	0	0	0
Tort liability transfer	0	0	119,000	119,000	119,000
Total Water Utility	9,904,922	11,120,440	9,251,360	10,070,700	10,120,150
Data Center					
Debt service	1,136,165	520,890	520,890	0	0
Fixed asset system	0	620	0	0	0
Capital projects management system	0	27,000	0	0	0
Geographic Information system	0	95,780	0	0	0
System analyst	0	30,940	20,000	50,000	50,000
Clerk 1	0	19,760	0	0	0
Office modification	0	25,000	0	0	0
Contingency	0	90,000	90,000	100,000	100,000
Transfer to Employee Training Trust Fund	10,000	0	0	0	0
Total Data Center	1,146,165	809,990	630,890	150,000	150,000
Fleet and Buildings					
Central Maintenance Facility - debt service	33,574	37,920	0	0	0
Total Fleet and Buildings	33,574	37,920	0	0	0

CITY OF WICHITA 1995/96 ANNUAL BUDGET

EXPLANATION OF "OTHER" ON LINE ITEM DETAIL PAGES OF THE 1995/96 ANNUAL BUDGET

	1993 Actual	1994 Adopted	1994 Revised	1995 Adopted	1996 Approved
Self-Insurance Fund					
Worker's Compensation	0	20,530	0	0	0
Tort Management - tort liability claims	399,575	524,280	604,280	559,000	559,000
Group Health - premium refunds	0	6,000	6,000	6,000	6,000
Group Life - death benefits	457,000	450,000	450,000	450,000	450,000
Group Life contingency	0	100,000	100,000	100,000	100,000
Risk Management - claims	1,144,531	0	0	0	0
Risk Management - contingency	0	520,530	500,000	500,000	500,000
Total Self-Insurance Fund	2,001,106	1,621,340	1,660,280	1,615,000	1,615,000
Telecommunications					
Contingency	0	34,380	34,380	50,000	50,000
Inventory	55,090	0	85,000	60,000	70,000
Total Telecommunications	55,090	34,380	119,380	110,000	120,000
Stationery Stores					
Stores - contingency	0	24,090	11,380	24,090	24,090
Stores - inventory	482,971	0	0	0	0
Micrographics - contingency	1,034	18,860	18,860	19,230	19,230
Print Shop - contingency	0	58,740	58,740	59,900	59,900
Print Shop - inventory	0	0	0	0	0
Transfer to General Fund - NI	0	0	0	100,000	0
Total Stationery Stores	484,005	101,690	88,980	203,220	103,220

CITY OF WICHITA 1995/96 ANNUAL BUDGET

POSITION INVENTORY: THREE-YEAR COMPARISON OF HEADCOUNT, FULL-TIME AND FULL-TIME EQUIVALENTS (LOCALLY FUNDED)

	1993 REVISED			1994 REVISED			1995 ADOPTED		
	Hdcnt	FT	FTE	Hdcnt	FT	FTE	Hdcnt	FT	FTE
GENERAL FUND									
City Council	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
City Manager	8.00	8.00	8.00	7.00	7.00	7.00	7.00	7.00	7.00
General Government									
Personnel	15.00	15.00	15.00	16.00	16.00	16.00	17.00	16.00	16.50
Public Information	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00
Intergovernmental Affairs	1.00	1.00	1.00	1.00	1.00	1.00	3.00	3.00	3.00
Property Management	2.00	2.00	2.00	7.00	7.00	7.00	7.00	7.00	7.00
Housing Director's Office	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Total General Government	20.00	20.00	20.00	27.00	27.00	27.00	31.00	30.00	30.50
Department of Finance									
Director's Office									
Administration	4.00	4.00	4.00	2.00	2.00	2.00	2.00	2.00	2.00
Treasury	22.00	18.00	20.25	22.00	18.00	20.25	22.00	18.00	20.25
Financial Management									
Financial Planning and Research	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Central Accounting	15.00	15.00	15.00	14.00	14.00	14.00	14.00	14.00	14.00
Special Assessments	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Management Services									
Purchasing	10.00	9.00	9.50	10.00	9.00	9.75	10.00	9.00	9.75
Records	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Benefits	3.00	2.00	2.50	0.00	0.00	0.00	0.00	0.00	0.00
Total Department of Finance	69.00	63.00	66.25	63.00	58.00	61.00	63.00	58.00	61.00
Law	22.00	20.00	21.00	24.00	22.00	23.00	24.00	22.00	23.00
Municipal Court									
Clerk's Office	43.00	43.00	43.00	41.00	41.00	41.00	41.00	41.00	41.00
Probation Office	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00
Warrant Office	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00
Total Municipal Court	78.00	78.00	78.00	76.00	76.00	76.00	76.00	76.00	76.00
Community Facilities									
Century II	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00
Expo Hall	8.00	5.00	6.50	8.00	5.00	6.50	8.00	5.00	6.50
Omnisphere	7.00	4.00	5.50	7.00	4.00	5.50	7.00	4.00	5.50
Historical Museum	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total Community Facilities	35.00	29.00	32.00	35.00	29.00	32.00	35.00	29.00	32.00
Fire Department									
Administration	19.00	19.00	19.00	18.00	18.00	18.00	18.00	18.00	18.00
Operations	345.00	345.00	345.00	345.00	345.00	345.00	356.00	356.00	356.00
Prevention	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00
Total Fire Department	381.00	381.00	381.00	380.00	380.00	380.00	391.00	391.00	391.00
Police Department									
Field Services Bureau	401.00	401.00	401.00	429.00	429.00	429.00	429.00	429.00	429.00
Investigations Bureau	106.00	106.00	106.00	109.00	109.00	109.00	109.00	109.00	109.00
Support Services Bureau	147.00	147.00	147.00	150.00	150.00	150.00	149.00	149.00	149.00
Community Policing Project	20.00	20.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Police Department	674.00	674.00	674.00	688.00	688.00	688.00	687.00	687.00	687.00
Human Services									
Citizen Rights and Services	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Housing Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total Human Services	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00

CITY OF WICHITA 1995/96 ANNUAL BUDGET

POSITION INVENTORY: THREE-YEAR COMPARISON OF HEADCOUNT, FULL-TIME AND FULL-TIME EQUIVALENTS (LOCALLY FUNDED)

	1993 REVISED			1994 REVISED			1995 ADOPTED		
	Hdcnt	FT	FTE	Hdcnt	FT	FTE	Hdcnt	FT	FTE
Public Works									
Administration	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Natural Resources	3.00	3.00	3.00	11.00	4.00	5.00	4.00	4.00	4.00
Fleet and Buildings	91.00	80.00	84.75	91.00	80.00	84.75	91.00	80.00	84.75
Engineering	99.00	91.00	93.00	99.00	91.00	93.00	99.00	91.00	93.00
Maintenance									
Noxious Weeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Weed Mowing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Traffic Control	37.00	27.00	32.00	37.00	27.00	32.00	37.00	27.00	32.00
Street Maintenance	93.00	84.00	88.33	93.00	84.00	88.33	93.00	84.00	88.33
Street Cleaning	32.00	26.00	29.00	31.00	25.00	28.00	31.00	25.00	28.00
Total Public Works	359.00	315.00	334.08	366.00	315.00	335.08	359.00	315.00	334.08
Community Health									
Lot Mowing/Pool Inspections	8.00	1.00	2.75	8.00	1.00	2.75	8.00	1.00	2.75
Animal Control	19.00	18.00	18.50	19.00	18.00	18.50	19.00	18.00	18.50
Tobacco Regulation	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Total Community Health	27.00	19.00	21.25	28.00	20.00	22.25	28.00	20.00	22.25
Park Department									
Administration	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Landscape and Forestry									
Basic Services	72.00	53.00	60.25	73.00	54.00	61.25	73.00	54.00	61.25
Contracted Services	12.00	4.00	7.00	12.00	4.00	7.00	12.00	4.00	7.00
Botanica	8.00	4.00	6.00	8.00	4.00	6.00	8.00	4.00	6.00
Park Maintenance	134.00	77.00	95.50	137.00	77.00	97.50	133.00	80.00	98.00
Recreation Programs	528.00	30.00	139.50	528.00	30.00	139.50	539.00	30.00	139.50
Total Park Department	763.00	177.00	317.25	767.00	178.00	320.25	774.00	181.00	320.75
Library	128.00	84.00	106.00	126.00	82.00	104.00	126.00	82.00	104.00
Art Museum	20.00	18.00	18.75	20.00	18.00	18.75	20.00	18.00	18.75
TOTAL GENERAL FUND	2,599.00	1,901.00	2,092.58	2,622.00	1,915.00	2,109.33	2,636.00	1,931.00	2,122.33
SPECIAL REVENUE FUNDS									
Special Alcohol/Drug Funds									
Human Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Landfill									
Public Works	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Central Inspection	64.00	64.00	64.00	70.00	70.00	70.00	72.00	72.00	72.00
General Government									
Property Management Operations									
General Government	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00
State Office Building									
Public Works	0.00	0.00	0.00	4.00	2.00	3.00	4.00	2.00	3.00
TOTAL SPECIAL REVENUE FUNDS	69.00	69.00	69.00	80.00	78.00	79.00	82.00	80.00	81.00

CITY OF WICHITA 1995/96 ANNUAL BUDGET

POSITION INVENTORY: THREE-YEAR COMPARISON OF HEADCOUNT, FULL-TIME AND FULL-TIME EQUIVALENTS (LOCALLY FUNDED)

	1993 REVISED			1994 REVISED			1995 ADOPTED		
	Hdcnt	FT	FTE	Hdcnt	FT	FTE	Hdcnt	FT	FTE
ENTERPRISE FUNDS									
Airport	110.00	106.00	106.50	110.00	106.00	106.50	110.00	106.00	106.50
Golf Course System	48.00	14.00	29.75	48.00	14.00	29.75	48.00	14.00	29.75
Metropolitan Transit Authority									
Administration	12.00	12.00	12.00	14.00	12.00	13.00	14.00	12.00	13.00
Bus Operators	73.00	67.00	70.00	73.00	67.00	70.00	73.00	67.00	70.00
Maintenance personnel	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00
Total Metropolitan Transit	101.00	95.00	98.00	103.00	95.00	99.00	103.00	95.00	99.00
Sewer Utility									
Sewage Treatment	70.00	70.00	70.00	70.00	70.00	70.00	70.00	70.00	70.00
Sewer Maintenance	90.00	90.00	90.00	74.00	74.00	74.00	74.00	74.00	74.00
Total Sewer Utility	160.00	160.00	160.00	144.00	144.00	144.00	144.00	144.00	144.00
Water Utility									
Administration	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Customer Service	71.00	53.00	66.33	74.00	55.00	69.25	74.00	55.00	69.25
Transmission and Distribution	68.00	61.00	63.25	61.00	59.00	60.50	61.00	59.00	60.50
Production and Pumping	54.00	47.00	48.75	51.00	44.00	45.75	51.00	44.00	45.75
System Planning & Development	8.00	8.00	8.00	10.00	11.00	11.00	10.00	11.00	11.00
Total Water Utility	207.00	175.00	192.33	202.00	175.00	192.50	202.00	175.00	192.50
Storm Water Utility	20.00	20.00	20.00	28.00	28.00	28.00	46.00	39.00	42.50
TOTAL ENTERPRISE FUNDS	646.00	570.00	606.58	635.00	562.00	599.75	653.00	573.00	614.25
INTERNAL SERVICE FUNDS									
Data Center	12.00	12.00	12.00	16.00	14.00	13.00	17.00	16.00	16.50
Fleet and Buildings	58.00	58.00	58.00	58.00	58.00	58.00	58.00	58.00	58.00
Self-Insurance Fund									
Risk Management	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Safety Office	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Total Self Insurance Fund	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00
Telecommunications	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Stationery Stores	7.00	7.00	7.00	7.00	7.00	7.00	5.00	5.00	5.00
TOTAL INTERNAL SERVICE FUNDS	80.00	80.00	80.00	85.00	83.00	82.00	85.00	84.00	84.50
TRUST FUNDS									
Pension Management									
Finance	0.00	0.00	0.00	3.00	3.00	3.00	3.00	3.00	3.00
TOTAL TRUST FUNDS	0.00	0.00	0.00	3.00	3.00	3.00	3.00	3.00	3.00

CITY OF WICHITA 1995/96 ANNUAL BUDGET

POSITION INVENTORY: THREE-YEAR COMPARISON OF HEADCOUNT, FULL-TIME AND FULL-TIME EQUIVALENTS (LOCALLY FUNDED)

	1993 REVISED			1994 REVISED			1995 ADOPTED		
	Hdcnt	FT	FTE	Hdcnt	FT	FTE	Hdcnt	FT	FTE
CITY-COUNTY FUNDS									
Emergency Communications	62.00	62.00	62.00	0.00	0.00	0.00	0.00	0.00	0.00
Flood Control	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
Community Health									
Administration	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00
Environmental Health	24.00	24.00	24.00	25.00	25.00	25.00	25.00	25.00	25.00
Water Quality Cross Connection	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Personal Health	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
Total Community Health	70.00	70.00	70.00	70.00	70.00	70.00	70.00	70.00	70.00
Metropolitan Area Planning	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00
TOTAL CITY-COUNTY FUNDS	170.00	170.00	170.00	108.00	108.00	108.00	108.00	108.00	108.00
TOTAL LOCALLY FUNDED POSITIONS	3,564.00	2,790.00	3,018.16	3,533.00	2,749.00	2,981.08	3,567.00	2,779.00	3,013.08

PAY RATES

Effective January 1, 1994

1. Pay Plans

Schedules of standard pay plans and ranges followed by a schedule of position classifications listed with corresponding pay ranges and rates.

- a. Hourly rates and the pay range numbers for positions in which employees are treated as non-exempt from the overtime provisions of the Fair Labor Standards Act (FLSA).

Pay Range	A	B	C	D	E	F
407	4.25	4.35	4.50	4.65	4.80	5.00
410	4.50	4.75	5.00	5.25	5.50	* 6.00
414	5.25	5.50	5.75	6.00	6.25	* 7.00
415	5.50	5.75	6.00	6.25	6.50	* 7.25
420	5.75	6.00	6.50	7.25	8.00	9.00
506	4.25	4.35	4.50	4.65	4.80	5.00
510	4.75	5.00	5.25	5.50	5.75	6.00
515	5.50	5.75	6.00	6.25	6.50	6.75
519	6.25	6.50	6.75	7.00	7.50	8.00
523	7.50	8.00	8.50	9.00	9.50	10.00
529	10.50	11.00	11.50	12.00	12.50	13.00
602	4.25	4.50	4.83	5.09	5.34	5.60
606	5.3522	5.5967	6.0299	6.3366	6.6589	7.0343
607	5.5332	5.7907	6.2440	6.5670	6.9063	7.3017
608	5.7250	5.9964	6.4710	6.8114	7.1693	7.5854
609	5.9291	6.2149	6.7118	7.0702	7.4472	7.8862
610	6.1444	6.4455	6.9662	7.3437	7.7413	8.2051
611	6.3731	6.6908	7.2373	7.6357	8.0556	8.5429
612	6.6155	6.9500	7.5230	7.9425	8.3851	8.9003
613	6.8725	7.2256	7.8273	8.2699	8.7375	9.2802
614	7.1450	7.5173	8.1487	8.6157	9.1094	9.6827
615	7.4340	7.8267	8.4901	8.9829	9.5041	10.1090
616	7.7400	8.1539	8.8509	9.3703	9.9205	10.5609
617	8.0639	8.5012	9.2340	9.7830	10.3644	11.0406
618	8.4080	8.8702	9.6418	10.2221	10.8369	11.5480
619	8.7727	9.2602	10.0715	10.6839	11.3332	12.0862
620	9.1589	9.6736	10.5270	11.1737	11.8596	12.6574
621	9.5684	10.1124	11.0117	11.6954	12.4211	13.2619
622	10.0029	10.5773	11.5237	12.2456	13.0123	13.9033
623	10.4627	11.0698	12.0674	12.8307	13.6419	14.5830
624	10.9503	11.5924	12.6443	13.4519	14.3106	15.3036
625	11.4677	12.1458	13.2540	14.1070	15.0146	16.0672
626	12.0156	12.7325	13.9020	14.8038	15.7645	16.8767
627	12.5965	13.3550	14.5885	15.5434	16.5604	17.7346

PAY RATES (Continued)

Pay Range	A	B	C	D	E	F
** 691						
24 Hour Shift	7.4734	7.9071	8.6196	9.1576	9.7442	10.4165
40 Hour Week	10.4627	11.0698	12.0674	12.8307	13.6419	14.5830
** 692						
24 Hour Shift	8.1912	8.6755	9.4671	10.0764	10.7247	11.4766
40 Hour Week	11.4677	12.1458	13.2540	14.1070	15.0146	16.0672
** 693						
24 Hour Shift	8.5825	9.0947	9.9300	10.5742	11.2604	12.0548
40 Hour Week	12.0156	12.7325	13.9020	14.8038	15.7645	16.8767
** 694						
24 Hour Shift	8.9975	9.5393	10.4203	11.1024	11.8289	12.6676
40 Hour Week	12.5965	13.3550	14.5885	15.5434	16.5604	17.7346
710	9.5253	10.0605	10.7587	11.4196	12.1207	12.9360
711	10.3990	10.9902	11.6152	12.2758	12.9739	13.7113
714	11.3883	12.0561	12.9226	13.7480	14.6256	15.6405
722	11.3188	-	-	-	-	-
723	11.8450	12.5372	13.2700	14.0455	14.8667	15.7355
724	12.4020	13.1336	13.9086	14.7293	15.5982	16.5190
**** 725	12.5909	13.4470	14.3032	15.1594	16.0156	16.8717
726	13.6189	14.4366	15.3032	16.2220	17.1959	18.2290
*** 727	13.1748	13.9700	14.8129	15.7071	16.6549	17.6590
821	10.0319	-	-	-	-	-
824	12.1428	12.8363	13.5706	14.3483	15.1719	16.0446
** 891						
24 Hour Shift	7.9402	8.3838	8.8533	9.3499	9.8753	10.4299
40 Hour Week	11.1163	11.7373	12.3946	13.0899	13.8254	14.6018
** 892						
24 Hour Shift	8.6734	9.1688	9.6933	10.2488	10.8371	11.4604
40 Hour Week	12.1428	12.8363	13.5706	14.3483	15.1719	16.0446

* These rates are established for supervisory positions only.

** Hourly rates in this pay range that are designated "24 Hour Shift" are for fire protection positions assigned to work 24 hour shifts with schedules based on a 27 day work period. The rates designated "40 Hour Week" are provided to accommodate the need to assign an employee in a position classification prescribed to one of these ranges to a duty requiring that work be performed during a 40 hour per week schedule.

*** Hourly rates in this pay range are for law enforcement positions assigned to work 85-hour schedules based on a 14-day work period.

PAY RATES (continued)

- b. Pay rates for the commissioned Police positions that are exempt from overtime provisions of the Fair Labor Standards Act (FLSA).

Pay Range	Minimum	Midpoint	Maximum
729	31,337	36,763	42,190

- c. Pay rates for the commissioned Fire positions that are exempt from overtime provisions of the Fair Labor Standards Act (FLSA).

Pay Range	Minimum	Midpoint	Maximum
827	28,879	33,655	38,431
828	30,255	35,310	40,367
829	31,714	37,065	42,417
830	32,448	38,091	43,734
831	34,087	40,063	46,038

- d. Exempt Pay Plan. Pay rates for administrative, supervisory, and professional exempt positions.

Pay Range	Minimum	Midpoint	Maximum
120	22,602	27,122	31,643
119	24,184	29,020	33,857
118	25,876	31,051	36,228
117	27,687	33,225	38,764
116	29,627	35,551	41,476
115	31,700	38,041	44,380
114	33,920	40,703	47,486
113	36,293	43,552	50,810
112	38,834	46,600	54,368
111	41,552	49,863	58,173

- d. Management Pay Plan. Pay rates for department and division director positions.

Pay Range	Minimum	Midpoint	Maximum
010	33,783	42,229	50,675
009	36,318	45,397	54,477
008	39,040	48,802	58,562
007	41,969	52,461	62,953
006	45,117	56,396	67,675
005	48,501	60,626	72,751
004	52,138	65,173	78,207
003	56,048	70,061	84,073
002	60,252	75,315	90,378
001	64,771	80,963	97,157

NOTES

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EMPLOYEE BENEFITS

SUMMARY OF EMPLOYEE BENEFITS FOR 1995

The 1995 budget was developed based on the rates below and do not reflect subsequent administrative and/or City Council actions. If rates are changed, they will be reflected in the 1995 revised budget.

	Civilian	Commissioned
Social Security (FICA)	7.65%	1.45%
Retirement/pension	9.50%	22.70%
Workers' compensation	By department	By department
Unemployment compensation	.18%	.18%
Health insurance, family	\$3,964	\$3,964
Health insurance, single	\$1,508	\$1,508
Life insurance	.16%	.16%

Employee Retirement

Wichita Employee Retirement. Permanent full-time employees, except Police and Fire department commissioned staff, are members of this retirement system. Employee contribution rates (percent of salary) are fixed and dependent upon the retirement plan (No.1, 6.4%, or No. 2, 4.1%) for which the employee is eligible. City of Wichita contributions are based on actuarial recommendations. The 1994 rate is 9.5% of salaries, the 1995 rate is 9.5% of salary, and the 1996 rate is estimated at 9.5% of salary. The liability of the City is reduced as Plan No. 1 employees retire or leave the system.

Police and Fire Retirement. Permanent full-time commissioned employees of the Police and Fire departments are members of this retirement system. Employee contribution rates (percent of salary) are fixed and dependent upon the retirement plan for which the employee is eligible. City of Wichita contributions are based on actuarial recommendations. The 1994 rate for the City is 23.3%; the 1995 and 1996 rate is 22.7% of salary.

Social Security (FICA)

Social Security contribution rates are established by the Federal government. Equal shares (percent of salary) are paid by the employer (7.65%) and the employee (7.65%). The rate is applied only to the first \$60,600 on an employee's salary. For commissioned Police and Fire Employees (since April 1, 1986) the City budgets 1.45% (Medicare portion only).

Unemployment

The City of Wichita contributes .18% of total salaries toward unemployment insurance. The contribution rate is established by the State of Kansas.

Health Insurance

The City of Wichita offers two optional health insurance plans. Contribution to the plans is on a 75%/25% split, with the City paying 75% of premiums. For budgetary purposes, the amount charged to departments is computed using actual health plan participants as of a given date. Vacant positions are assumed to be filled with family plan participants.

Life Insurance

Optional term life insurance is available to permanent full-time employees. Coverage is based on employee salary levels and approximates twice the salary. Contribution rates are based on one-third employee, one-third employer, and one-third fund interest revenue. Additional Accidental Death and Dismemberment coverage is available at 100% cost to the employee. The City of Wichita contribution rate equates to .16% of salary in 1994, 1995 and 1996.

Workers' Compensation

The City of Wichita's contribution rate for Workers' Compensation varies by department and is determined by utilization history. Rates range from 0.58% to 5.02% in 1995. A 15% increase in rates for 1996 is anticipated and based on increases for medical services.

Department	1995 Rate
City Manager	1.35%
Finance	1.00%
Law	0.58%
Municipal Court	2.42%
Fire	3.59%
Police	3.19%
Library	0.86%
Art Museum	0.95%
Human Services	4.69%
Public Works	3.86%
City/County Health	3.14%
City/County Planning	1.15%
Metropolitan Transit	2.26%
Park	5.02%
Water and Sewer	4.86%
Airport	1.71%

EXPLANATION OF OBJECT CODES

Object No.	Title	Subobj. No.	Title	Object No.	Title	Subobj. No.	Title
110	Regular Salaries	1100	Bi-weekly Wages	250	Professional Services	2403	Boiler Insurance
		1101	Longevity			2404	Loss Reserve
		1102	Education Pay			2405	BC/BS Health Insurance
		1103	EMT Pay			2406	Equicor Health Insurance
		1104	Shift Differential			2407	A.D.&D. Premium - Voluntary
		1105	Hazard Duty Pay			2499	Other Insurance
		1106	\$50,000 Group Life Insurance			2500	Certification Fees
		1190	Accrual			2501	Pre-Employment Expenses
		1199	Other			2502	Medical & Laboratory Services
						2503	Studies/Consultants
120	Special Salaries	1200	Part Time Wages	260	Data Processing	2504	Engineering
		1201	Limited Seasonal Wages			2505	Contractors
		1202	MTA Drivers/Maint. Staff			2506	Legal Services
		1203	Paid Leaves			2507	Audits
		1204	Clothing Allowance			2508	Temporary Help Services
		1205	Auto Allowance			2599	Other Professional Services
		1206	Acting Officer Pay			2600	Data Center Charges
		1207	Workers' Comp Pay			2601	Maint. - Data Equipment
		1223	Injury Leave			2602	Sedg Co Data Center Charges
		1227	Workers' Comp Pay - Disaster			2699	Other Data Processing Charges
130	Overtime	1300	Premium Overtime	270	Equipment Charges	2700	Motor Pool - Scheduled Charges
		1301	Straight Overtime			2701	Motor Pool - Unscheduled Charges
		1302	Court Appearance			2702	Lease/Rent - Equipment
		1303	Holiday Pay			2703	Maintenance - Equipment
140	Employee Benefits	1400	F.I.C.A.	280	Buildings and Grounds Charges	2704	Car Washes
		1401	Wichita Employee Retirement			2705	Outside Services
		1402	Police & Fire Pension			2706	Towel Rental Service
		1403	Workers' Comp			2707	Cylinder Rental - Compressed Gases
		1404	Unemployment Comp			2799	Other Equipment Charges
		1405	Group Health Insurance			2800	CMF Charges
		1406	Group Life Insurance			2801	Building Lease/Rent
		1407	Central States - MTA			2802	Maintenance of Grounds
		1409	Other			2803	Maintenance of Buildings
		1410	Tuition Reimbursement			2804	Pest Control Services
210	Utilities	2100	Electricity	290	Other Contractuals	2805	Janitorial Services
		2101	Gas - KPL			2899	Other Buildings/Grounds Charges
		2102	Gas - ARKLA			2900	City Administrative Charges
		2103	Heating Oil			2901	Water Administrative Charges
		2104	Water			2902	Advertising
		2105	Sewer			2903	Directories
		2106	Landfill			2904	Codes and Manuals
		2107	Trash Service			2905	Periodicals
		2108	Hazardous Waste Spills			2906	Membership Dues
		2199	Other			2907	Rent & Rent Assistance
220	Communications	2200	PBX - Line Charges	310	Office Supplies	2908	Bad Debt Expense
		2201	PBX - Instrument Charges			2909	Recording Costs
		2202	Moves & Changes			2910	Transportation Services - MTA
		2203	Long Distance Service			2911	Diesel Fuel Tax
		2204	Local Service			2912	City Admin Charges - Projects
		2205	Special Circuits			2913	Flex Spending Admin Charges
		2206	Pagers and Mobile Phones			2999	Other Contractuals
		2207	Postage - Regular			3100	Printing & Graphics - Internal
		2208	Postage - Special (Certified)			3101	Printing & Graphics - External
		2209	Postage - Postcards			3102	Photocopying
		2210	Shipping & Freight			3103	Micro Computing Software
		2211	Express Mail			3104	Petty Cash
		2212	CATV (Cable)			3105	Preprinted Forms
		2213	Emergency Telephone Charges			3106	Stationery Stores
		2299	Other			3107	Microfilming
230	Transportation and Training	2300	Auto Tags & Titles	320	Clothing and Towels	3108	Computer Paper
		2301	Meals - Lodging Allowance			3109	Mainframe Software
		2302	Out-of-Town Registration			3199	Other Office Supplies
		2303	In-Town Registration			3200	Towel Service
		2304	Training Consultants			3201	Cleaning
		2305	Prospective Employee Interview			3202	Coveralls
		2306	Moving Costs - New Employee			3203	Protective Clothing
		2307	Employee In-Town Mileage			3204	Uniforms (Allowance Vouchers)
		2308	Transportation Out-of-Town			3205	Uniform Leather Goods
		2310	Tumpike Fees & Charges			3299	Other Clothing
240	Insurance	2399	Other Transportation	330	Chemicals		
		2400	Building and Contents			3300	Ammonia
		2401	Vehicle Liability			3301	Bulk Chlorine
		2402	General Liability			3302	Cylinder Chlorine

EXPLANATION OF OBJECT CODES

Object No.	Title	Subobj. No.	Title	Object No.	Title	Subobj. No.	Title
		3303	Polyelectrolyte			3807	Training Equipment
		3304	Polymer			3808	Library Materials
		3305	Lime			3809	Films
		3306	Phosphate			3810	Lawn Care Equipment
		3307	Calcium Chloride			3811	Handtools
		3308	Carbon Dioxide			3812	Recreational Equipment
		3309	Sulfur Dioxide			3899	Other Non-capitalized Equipment
		3310	Potassium Permanganate				
		3311	Odor Control Chemicals	390	Other Commodities	3900	Custodial Supplies
		3399	Other Chemicals			3901	Photography Supplies
340	Equipment Parts	3400	Computers and Printers			3902	Garden/Grounds Supplies
		3401	Communication Equipment			3903	Food Supplies
		3402	Audio/Visual Equipment			3904	Medical Supplies
		3403	Automotive			3905	Compensating Use Tax
		3404	Trucks/Heavy Equipment			3999	Other Commodities
		3405	Helicopter	410	Land	4100	Park Sites
		3406	Lawn Care Equipment			4101	Dump Sites
		3407	Building Equipment			4102	Fire Station Sites
		3408	Pumps			4199	Other
		3409	Motors				
		3410	Electrical Equipment	420	Buildings	4200	Water Systems
		3411	Chemical Feeders			4201	Electrical
		3412	Tool Repair			4202	Carpeting & Window Treatment
		3415	Sublet Repairs (Fleet only)			4203	Heating/Cooling Systems
		3416	Fire Hydrant Repair Parts			4204	Improvements
		3417	Shop Supplies			4299	Buildings, Other
		3499	Other Equipment Parts				
350	Materials	3500	Lumber	430	Improvements Other Than Bldgs.	4300	Fire Hydrants
		3501	Cement			4301	Park Equipment
		3502	Concrete			4302	Permanent Signs
		3503	Hot - Mix Asphalt			4303	Recreational Equipment
		3504	Cold - Mix Asphalt			4304	Sidewalks
		3505	Emulsified Asphalt			4305	Swimming Pools
		3506	Gravel & Stone			4306	Traffic Signals
		3507	Sand			4307	Utility Lines
		3508	Salt			4399	Other Improvements
		3509	Kiln Dust	440	Office Equipment	4400	Furniture
		3510	Top Soil			4401	Microcomputers/Printers
		3511	Gaskets			4402	Typewriters
		3512	Limestone			4499	Other Office Equipment
		3513	Meter Repair Supplies				
		3514	Steel	450	Vehicular Equipment	4501	Automobile/Station Wagons
		3515	Welding Supplies			4502	Light Trucks/Vans
		3516	Water Distr. System Parts			4503	Heavy Trucks
		3517	Dirt Cuts			4504	Motorcycles/Scooters
		3550	Inventory Charges - Projects			4505	Powered Construction Equipment
		3597	Weatherization Materials			4506	Non-Powered Construction Equip.
		3598	LC/NC Weatherization Materials			4507	Fire Apparatus
		3599	Other			4599	Other Vehicle/Vehicle Equipment
360	Equipment Supplies	3600	Auto Batteries	460	Operating Equipment	4601	Audio (Radios, Recorders, etc.)
		3601	Non-Auto Batteries			4602	Video (Cameras, etc.)
		3602	Tires			4603	Audio-Visual (Projectors, etc.)
		3603	Lubricants			4604	Data Processing Equipment
		3604	Diesel Fuel			4605	Tools & Shop Equipment
		3605	Unleaded Fuel			4606	Lawn Care
		3606	Gasoline			4607	Firearms & Weapons
		3607	Propane				
		3608	Fluids	510	Interfund Transfers	5100	Contributions to Other Funds
		3609	Antifreeze			5101	Reimbursement to Other Depts
		3610	Fuel Purchases (Credit Card)			5102	Contributions to City (Water)
		3698	Purchased Fuel Tax				
		3699	Other Equipment Supplies	520	Debt Service	5200	Principal - G.O.
370	Building Parts	3700	Appliances			5201	Principal - Special
		3701	Garage & Shop Equipment			5202	Principal - Revenue Bonds
		3702	Building Repair Parts			5203	Interest - G.O.
		3703	Facility Repair Parts			5204	Interest - Special
		3799	Other Building & Contents Parts			5205	Interest - Revenue Bonds
380	Non-capitalizable Equipment	3800	Communication Equipment			5206	Bond Insurance Expense
		3801	Data Processing Equipment			5207	Fiscal Paying Agent Fees
		3802	Firearms & Other Weapons			5208	Interest Expense - Temp. Notes
		3803	Lab Equipment			5209	Water - Cheney Reservoir Principal
		3804	Safety Equipment			5210	Water - Cheney Reservoir Interest
		3805	Maintenance Equipment			5211	Bond Amortization Expense
		3806	Office Equipment & Furniture	530	Other Nonoperating Expenses	5300	Contingency
						5301	Refunds

EXPLANATION OF OBJECT CODES

Object No.	Title	Subobj. No.	Title
		5302	Tort Liability Claims
		5304	Insurance Benefits
		5305	Depredation
		5306	In-Kind Expenses
		5307	Water Franchise Fees
		5308	Engineering Overhead Expense
		5309	Death Benefits
		5310	Indirect Labor Charges
		5321	Taxes Withheld - Retirement
		5350	Miscellaneous Interest Expense
		5399	Indirect Charges/DA Center
540	Inventory Accounts	5400	Inventory for Sale
		5401	Inventory (Clearing Account)

NOTES

SAVINGS INCENTIVE PROGRAM

Available funds for new projects as of April 30, 1994: \$394,810

The City Council approved \$500,000 in the 1990 budget for the establishment of a Savings Incentive Program. The program is intended to finance projects which result in reduced operating costs or increased revenues. Departments apply for short-term loans to implement approved projects, and use the savings or increased revenues to repay the loans (plus interest at 7%).

The program is open to General, City/County and Internal Service funds. Departments wishing to apply must submit a loan application with appropriate documentation to the Finance Department. Loan applications must conform to the City's administrative regulation covering the Savings Incentive Program, and final loan approval is made by the City Manager.

The following projects have been approved for funding through the Savings Incentive Program and the anticipated annual savings and/or revenues are identified. Proposed Savings Incentive Projects for 1995/1996 are listed in the second table.

SAVINGS INCENTIVE PROJECTS

	<i>Current Projects</i>	<i>Saving or Revenue increase per year</i>
1	<u>Telephone System Improvement.</u> A more technologically advanced trunk line will increase the number of incoming and outgoing calls to City departments while reducing operating costs. The project was initiated by the Department of Finance and accounted for in the Telecommunication Internal Service fund. The initial cost was \$19,097 and the loan plus interest was repaid in October, 1992.	7,850
2	<u>In-house Design Work for Engineering Projects.</u> This project involves the purchase of hardware and software to enable in-house detailed design of projects under \$10,000 currently contracted out. The initial equipment investment was \$49,874. The project was initiated by Public Works and the savings will accumulate in the capital projects fund. The loan was paid off on December 31, 1993.	16,500
3	<u>Hematology Analyzer.</u> The Health Department is using the Savings Incentive Program to buy a new hematology analyzer in order to avoid high yearly maintenance costs (\$11,070) on the current unit. The new analyzer cost \$27,767 and the loan will be repaid over a three year period. The December 31, 1993 outstanding principal balance is \$9,250 and interest accrued is \$2,860	11,070
4	<u>Computerized Inspection System.</u> This project involves the computerization of the fire permits inspection system. The new system will ensure reliable remittance and processing of fire inspection and permit fees. The initial cost of the computer system was \$83,389, which will be repaid over a three year period. This project was initiated by the Fire Department. The revenues will accumulate in the General Fund. The December 31, 1993 outstanding principal balance is \$21,010 and interest accrued is \$7,010.	40,000
5	<u>Electrical Service Charge.</u> This project will enable Century II to have exclusive rights to install all electrical hook-ups within the facility. The charge to exhibitors for these electrical installations will constitute a new source of revenue for the General Fund. The initial cost to acquire the equipment was \$18,828.33 and was repaid in December, 1993. The project was initiated by Century II.	70,000

SAVINGS INCENTIVE PROGRAM

6	City Hall Lighting. This project will retrofit all hall and elevator corridor lighting fixtures on floors 2 through 13 and the elevator corridor lights on the 1st floor. The fixtures will be retrofitted with a fluorescent type fixture resulting in a 75% energy savings. All fixtures will be lit as a result of this retrofit, rather than the present pattern of every-other-one. The new fixtures will provide wall accent lighting, higher lighting levels and a more uniformity in lighting. The project was initiated by Public Works and estimated cost is \$61,803. The project, once complete, will pay back principal and interest in three years.	28,650
7	Automated Parking Control. Hand-held computer devices will replace the process of manually writing parking tickets. The computer devices will provide Parking Control Checkers with immediate information about the owner (i.e., outstanding warrants, habitual violation history) and identify stolen tags and vehicles. The system will also reduce data entry by downloading information to the main computer, eliminating the need for three data entry positions. Initial costs include \$27,000 for software modifications in order to lease the equipment. The proposal has been submitted by Municipal Court. This project was initiated in June, 1994.	50,440
8	Plexar Telephone System. This program will connect to the Plexar telephone service 287 existing telecommunication lines from various locations around the city which are not currently served by a PBX system. Rates per line will decrease by an average of \$44.40 per year for an annual savings of \$12,750. Basic services will be enhanced with features such as call waiting and forwarding. The cost of the project is \$13,244.05 and is scheduled to pay the loan back within two years. The project was initiated in March, 1994.	30,710
<u>Total current projects</u>		<u>255,220</u>

	<i>1995/1996 Proposed Projects</i>	Saving or Revenue increase per year
1	FAX/FORM Technology. Approximately 70% of all fax processing could be automated by implementing the program. A combination of hardware and software can be purchased to provide this technology. Application forms and reports, office automation products such as mail and word processing documents could be automatically faxed. Incoming faxes could be directed to the user account. Sophisticated forms can be overlayed onto text before faxing or printing. This project was submitted by the Department of Finance - Data Center and the cost of this project is \$20,000 and will pay back the loan over three years if approved.	8,380
2	Library - TeleCirc. TeleCirc is an interactive telephone messaging system allowing patrons with a touch tone phone to call the library and find out about their library record. It is also a voice synthesis system that makes calls automatically on a schedule determined by the library to inform patrons of overdues and holds. TeleCirc will send mail notices if unsuccessful by phone. Libraries using similar voice notification have experienced reductions in the number of mailed notices ranging from 50%-90%. The Library has projected a 63% reduction in mail notices. The cost of TeleCirc is projected at \$26,240.	8,840
<u>Total Proposed Projects 1995/1996</u>		<u>17,220</u>

FINANCIAL GUIDELINES AND CAPITAL IMPROVEMENT PROGRAM GUIDELINES USED IN THE BUDGET DEVELOPMENT PROCESS

A. Financial Guidelines (Revised March, 1994)

The City of Wichita's Financial policies set forth the basic framework for the overall fiscal management of the City. Operating independently of changing circumstances and conditions, these policies assist the decision-making process of the City Council and the management. These policies provide guidelines for evaluating both current activities and proposals for future programs.

Most of the policies represent long-standing principles, traditions and practices which will guide the City and maintain financial stability. They should be reviewed annually.

Operating Budget Policies

1. The City will attempt to maintain its present service level for all priority and essential services within existing tax rates, as adjusted for normal growth in the tax base in 1994. No new services will be added without offsetting expenditure reductions or increases in tax revenues. A phase-in increase in the mill levy, to restore debt services to the 1992 level, will be completed in 1995. Loss of assessed value, through the November, 1992, classification amendment to the State Constitution, required a one-time only mill-levy increase (1993 taxes for 1994 budget).
2. The City will maintain a financial and budgetary control system to ensure adherence to the budget and awareness of the financial environment, and will prepare quarterly reports comparing actual revenues and expenditures to budgeted amounts, operating surplus or deficit conditions, and balance sheets on all funds of the City.

3. The City will integrate performance measurement and productivity indicators with the budget.
4. The City will attempt to avoid layoffs in all actions to balance the budget. Any personnel reductions will be scheduled to come primarily from attrition.
5. The City will emphasize efforts to reduce major cost centers.
6. Airport, Golf, Sewer, Water, and Storm Water enterprise funds will be self-supporting.
7. Privatization, volunteerism, public/private partnerships, incentive programs and other alternatives will be used whenever possible to provide services.
8. The City will endeavor to mitigate subsidies for the Metropolitan Transit Authority.
9. Charges for internal services shall be set at the lowest level possible to maintain essential programs.

Revenue Policies

1. The City will try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue sources.
2. The City will attempt to obtain additional major revenue sources as a way of insuring a balanced budget.
3. The City will follow an aggressive policy of collecting revenues.
4. The City will establish all user charges and fees at a level related to the full cost (operating, direct, indirect and capital) of providing the service.
5. The City will review fees/charges annually and will design or modify revenue systems to include provisions that automatically allow charges to grow at a rate that keeps pace with the cost of providing the service.
6. The City will consider market rates and charges levied by other public and private organizations for similar services in establishing tax rates, fees and charges.

Investment Policies

1. Disbursement, collection and deposit of all funds will be managed to insure maximum cash availability.

2. The City will strive to maximize the return on investments consistent with the primary objective of preserving capital in accordance with the City's ordinance and prudent investment practices.

5. Adequate levels of working capital shall be maintained in all proprietary funds.

Accounting, Auditing, and Financial Reporting Policies

Debt Policies

1. The City will confine long-term borrowing primarily to capital improvements.
2. In anticipation of bonding, the City will use short-term debt.
3. The City will follow a policy of full disclosure on every financial report and bond prospectus.
4. Revenue bonds will be issued when practical for city enterprises to reduce the amount of the City's general obligation debt.
5. The City will maintain its aggressive retirement of existing debt over 10 years for city-at-large debt and 15 years of special assessment debt.
6. The City will use general obligation debt to fund general purpose public improvement which cannot be financed from current revenues.
7. The City will use special assessment general obligation debt to fund special benefit district improvements consistent with existing policies.

1. An independent audit will be performed annually, and completed, not later than June 1 of each year.
2. The City will produce annual and monthly financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).

Reserve Policies

1. The City will maintain a revenue reserve to pay for expenses caused by unforeseen emergencies or for shortfalls caused by revenue declines. This reserve will be no less than 5% and not exceed 10% of annual revenues.
2. The City will maintain a contingency expenditure account to provide for unanticipated expenditures of a nonrecurring nature, or to meet unexpected small increases in service delivery costs.
3. Reserves in excess of these amounts in the General Fund shall be used for one-time only expenditures.
4. The City will maintain a debt service fund reserve at year end which is equivalent to 5% of annual revenues to the debt service fund. Any amount in excess of this reserve will reduce capital project fund general purpose expenditures.

B. Capital Improvement Program Guidelines (March, 1994)

Projects proposed for the CIP will be reviewed, evaluated and recommended under the following guidelines:

1. General revenue-supported debt: Maintain a Capital Improvement Program within the debt limitations established by state law, and within a local maximum mill levy for debt service established by the City Council.
2. Sales tax moneys shall be earmarked primarily for freeways, with \$4 million per year for arterial streets, bridges, and associated right-of-way.
3. To finance capital improvement projects based on the useful life of the project. General guidelines for financing are: (a) public buildings, 40 years general life, 20 years financing; (b) new road construction, 40 years general life, 10 years financing; (c) major road and bridge rehabilitation, 15 years general life, 10 years financing; (d) sanitary sewers and drainage, 40 years general life, 10 years financing; (e) miscellaneous items, based on asset life, 10 years financing; and (f) local sales tax projects, pay-as-you-go/revenue bonds.
4. Utilize Utility Revenue Bonds, whenever necessary and feasible, to finance Public Improvement using 20-year amortization to minimize the impact of annual revenue requirements (user rates).
5. To maintain a highway and street system which provides safe and effective vehicular access and efficient urban traffic flow with an emphasis on the following: (a) Expedite the plans (in cooperation with Sedgwick County) for constructing and financing US-54 and K-96, maximizing state and federal funds supplemented by local sales tax. (b) Concentrate efforts on selected cross-town arterials and intersections to improve traffic movement, safety, and reduce congestion. (c) Include features in new projects which will reduce future maintenance requirements (i.e., delineation of crosswalks, low-maintenance medial treatment, etc.). (d) Complete railroad crossing improvements on arterials. (e) Provide good streets and roadways to serve City facilities (i.e., Art Museum, Cowtown, Expo Hall, Airport, etc.).
6. Provide improvements in the downtown area.
7. Continuation of Neighborhood Improvement Program in conjunction with code enforcement.
8. Emphasize projects in problem areas without regard to the percentage of the total CIP funds available; however, under no circumstances will all projects be selected from one area of the City.
9. Develop a balanced capital maintenance program for all types of City assets.
10. Include beautification and landscape improvements in projects, especially on arterials and highways, public facilities, etc.
11. Insure an adequate water supply for existing neighborhoods and planned growth and development of the City.

DESCRIPTION OF FUNDS

The accounts of the City are organized on the basis of funds and groups of accounts, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. The various funds are grouped by type in the financial statements. The types of funds maintained by the City are as follows:

Governmental Funds

General Fund. The General Fund is the principal fund of the City which accounts for all financial transactions not accounted for in other funds. The majority of current operating expenditures of the City other than proprietary fund activities are financed through revenues received by the General Fund.

Special Revenue Funds. These funds are used to account for revenues derived from specific taxes, governmental grants or other revenue sources which are designated to finance particular functions or activities of the City. The City maintains a separate special revenue fund for each federal or state grant program.

Debt Service Fund. The bond and interest fund is used to account for the payment of principal and interest on the City's general obligation bonds which are recorded in the general long-term debts group of accounts. Revenues for this purpose include ad valorem property taxes, special assessment taxes, investment interest income and City Hall parking lot revenues.

Capital Project Funds. The capital project funds account for capital improvements (except for those financed by proprietary funds) which are financed from the City's general obligation bond issues, special assessments, certain federal grants and other specific receipts.

Proprietary Funds

Enterprise Funds. Enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the City is that the costs

(expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The acquisition, maintenance and improvement of the physical plant facilities required to provide these goods and services are financed from existing cash resources, the issuance of bonds (revenue or general obligation), federal grants and other City funds.

Internal Service Funds. Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies for the City and other governmental units, on a cost reimbursement basis.

Fiduciary Funds

Trust and Agency Funds. Trust and agency funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, other governmental units and other funds. These include expendable and pension trust funds and agency funds.

Account Groups

General Fixed Assets Account Group. This group of accounts is established to account for all fixed assets of the City, other than those accounted for in the proprietary funds.

General Long-Term Debt Account Group. This group of accounts is established to account for all long-term debt of the City, except that accounted for in the proprietary funds. Under the statutes of the state of Kansas, debt issued to finance special assessment project's constitutes a general obligation of the City. Therefore, this debt is recorded in the general long-term debt account group and is serviced through the Debt Service Fund. The City does not issue special assessment bonds.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity. For financial reporting purposes the City includes financial information for the appointive boards and commissions that are controlled by or dependent on the City. Control or dependence is determined on the basis of oversight responsibility, budget adoption, taxing authority, funding and appointment of respective governing boards. The boards and commissions which are appointed by the elected City officials, accountable for fiscal matters related thereto and for which the City provides accounting services include:

Art Museum
Wichita Airport Authority Board
Library Board
Board of Park Commissioners Advisory Board
Metropolitan Transit Authority
Board of Housing Commissioners

The financial activities of these boards and commissions are reflected in the special revenue, capital project, enterprise and expendable trust funds as appropriate.

Basis of Accounting. The accrual basis of accounting is used for all funds except the governmental fund types, expendable trust funds and agency funds which use the modified accrual basis of accounting. Modifications in such method from the accrual basis are as follows:

1. Revenues are recognized when they become both measurable and available to finance expenditures of the current period. Revenues received prior to their normal time of receipt are recorded as deferred revenues.
2. Disbursements for the purchases of capital assets providing future benefits are considered expenditures and are accounted for in the general fixed assets account group. Appropriations for capital projects are carried forward until such time as the project is completed or terminated.
3. Interest on general long-term indebtedness is not accrued but is recorded as an expenditure on its due date.

Budgetary Control. Applicable Kansas statutes require that annual budgets be legally adopted for all funds (including proprietary funds) unless

exempted by a specific statute. Specific funds exempted from legally adopted budgets are all federal and state assistance funds, all capital project funds, Metropolitan Transit Authority Fund, Wichita Airport Authority Fund, Golf Course System Fund and all trust and agency funds. Controls over spending in funds which are not subject to legal budgets are maintained by the use of internal spending limits established by management. For budgeting, revenues are recognized when they become both measurable and available to finance expenditures of the current period except for special assessments of the bond and interest fund, which are recognized on the cash basis.

Applicable Kansas statutes require the use of an encumbrance system as a management control technique to assist in controlling expenditures. Encumbrances of the budgeted governmental fund types, representing purchase orders, contracts and other commitments, are reported as a charge to the current-year budget. For budget purposes, unencumbered cash balances are determined by deducting liabilities and encumbrances from cash and receivables susceptible to accrual.

The statutes provide for the following sequence and timetable in adoption of budgets:

1. Preparation of budget for the succeeding calendar year on or before August 1 of each year.
2. Publication of proposed budget on or before August 5 of each year.
3. A minimum of ten days notice of public hearing, published in local newspaper, on or before August 15 of each year.
4. Adoption of final budget on or before August 25 of each year.

Kansas statutes permit transferring budgeted amounts from one object of purpose to another within the same fund; however, such statutes prohibit creating expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. All unencumbered appropriations lapse at the end of the year, except for capital project funds which are carried forward until such time as the project is completed or terminated. Kansas statutes permit original budgets to be increased for previously unbudgeted increases in revenue other than ad valorem property taxes. The City must first publish a notice of hearing to amend the budget. Ten days after publication, a public

hearing is held and the governing body may amend the budget at that time.

Additional information regarding funds and budgetary accounting policies may be found in the City of Wichita's Comprehensive Annual Financial Report prepared by the City Controller's Office.

DESCRIPTION OF REVENUE SOURCES

Administrative charges. Reimbursements to the General Fund for the indirect costs incurred against General Fund budgets for the indirect support of departments and operations funded outside the central administrative divisions (administrative procedure).

Ad valorem property taxes. Taxes levied against the assessed valuation of taxable real and personal intangible property in the County. The tax rate is expressed in "mills" per \$1 of the assessed valuation of the property, and is equal to \$1 per \$1,000 of assessed valuation. Currently, Kansas Statutes set the assessment of property as follows:

- residential, 11.5%
- land used for agricultural purposes, 30%
- vacant lots, 12%
- real property used by nonprofit organization, 12%
- public utility, 33%
- commercial, 25%
- all other, 30%

Alcoholic liquor tax. A tax on gross receipts from the sale of liquor at retail. (K.S.A., Ch. 798, Art. 4108.)

Bingo tax. A three percent (3%) tax on gross revenues incurred by bingo parlors to be used for the purpose of enforcement and regulation. (K.S.A., 79-4704.)

Charges for current services and sales. Revenue derived from all charges required for current services and sales such as the recording of legal instruments, the sale of certificates, examination fees, the sale of department division manuals, street cut repairs, and safety charges and sales, nursing fees, and other health charges and sales. (K.S.A., Ch. 12, Art. 7, Ch. 13, Arts. 9 and 14, Ch. 28, Art. 1, Ch. 65, Arts. 24, 708 and 737a; Code of the City of Wichita, Chapters 1.04.070, 2.08, 2.21, 2.24, 6.04, 7.12, 10.20.050, 11.68, 19.08.030, 21.04.040, 22.04.220, and 28.04.210.)

Dealers' stamp tax. Taxes paid on new and used automobiles by dealers in lieu of ad valorem taxation on automobile dealers vehicle inventory. (K.S.A., Ch. 79, Art. 10.)

Delinquent tangible property tax. Ad valorem property taxes collected from previous tax years. (K.S.A., Ch. 79, Art. 2004 and 2004a.)

Federal and state grants and contributions. Revenue received from the federal and state governments for assistance in programs such as low-cost housing, youth programs, health-related programs, or other federal and state-supported projects (administrative agreement).

Fines and penalties. Revenue derived from Municipal Court fines, forfeits, and penalties. (K.S.A., Ch. 13, Art. 617; Code of the City of Wichita, Title 4, Intoxicating Liquor; Title 5, Public Safety Morals; Title 11, Traffic.)

Franchise fees. An annual fee paid for by Arkla Gas Co., KPL, KG&E, Southwestern Bell, Multimedia Cablevision, Wichita Water and Sewer utilities, Storm Water Utility, and Metropolitan Transit Authority for the privilege of doing business in the municipality. (K.S.A., Ch. 12, Art. 20, Code of the City of Wichita -- Franchises.)

Gasoline tax. A tax on the use, sale, or delivery of all motor-vehicle fuels used, sold, or delivered in this state for any purpose whatsoever. Taxation rates are set by a formula established by the Director of Taxation. (K.S.A., Ch. 79, Arts. 3408 and 3425.)

Interest earnings. Revenue derived from the proper management of the City's assets, through investment of public funds being held until expended or distributed to other units of government. (Code of the City of Wichita, Section 2.18.030; administrative procedure.)

Intergovernmental revenue. Revenue derived from payments to the municipality by other public governments, (K.S.A., Chapters 12, 68, and 79; administrative agreements.)

Licenses. Revenue derived from the issuance of a legal permission by the City of Wichita, which authorizes a person to operate a business or occupation in the municipality. The regulation is based on the police power of protecting the public safety, health, and general welfare. (Code of the City of Wichita, Titles 3-4, 7, 10, 16, 18-19, 21-22, 24-26 and Chapters 3.02 and 3.04.)

Local sales tax. A one percent (1%) tax approved by the voters in July 1985, levied on gross retail sales in Sedgwick County in addition to the four and one-quarter percent (4.25%) tax levied by the state of Kansas. (K.S.A., Ch. 12, Art. 1.)

rental, and concessions. (Code of the City of Wichita, Title 9.)

Motor vehicle tax. A tax collected by Sedgwick County on all motor vehicles that are not subject to property or ad valorem taxes, such as passenger cars, pick-up trucks, and motorcycles. (K.S.A., Ch. 79, Art. 51.)

Payment in lieu of taxes. Revenue derived from the issuance of a legal permission by the City of Wichita authorizing certain work to be performed on a particular project. (Code of the City of Wichita, Chapters 10.08, 10.12, 10.24, 10.20, 14, 16.04, 16.08, 17.08, 18.04, 18.04.065, 18.08, 18.12, 18.24, 18.28, 19.08, 21.04, 22.04, 22.08, 24.04, 26.04, 26.04.100., and Uniform Building Code.)

Rental income. Revenue derived from the rental of City facilities such as City Hall Cafeteria and Parking Garage, Century II Concert Hall, Omnisphere, Lawrence-Dumont Stadium, Expo Hall, and Building Services. (K.S.A., Ch. 12, Art. 21 and 631c; Code of the City of Wichita, Chapters 2.21, 7.08, 9.20, 16.04, 15.15, 17.12; Charter Ordinance No. 13, Code of the City of Wichita; administrative procedure.)

Special assessments. Charges which the local government makes to pay for a specific service or project such as streets, sewers, curbs, and gutters which benefit a particular piece of real estate. These charges are assessed on the basis of the square footage of the lot, against the value of the lot, or on the basis of both lot square footage and value. (K.S.A., Ch. 13, Art. 0; Code of the City of Wichita, Ch. 2.24.)

Transient guest tax. A five percent (5%) tax upon the gross receipts paid by guests in any hotel, motel, or tourist courts located in the incorporated territory of the City of Wichita. (K.S.A., Ch. 12, Arts. 1693 and 1694; and, Charter Ordinance No. 83. Code of the City of Wichita.)

User fees. Revenue derived from payments made by the general public for the purpose of utilizing goods and services, such as entry fees, Park Department charges, class registrations, tenant

Glossary

Administrative charge. Reimbursements to the General Fund for indirect costs incurred against General Fund budgets.

Ad valorem tax. A tax levied on the assessed value of both real and personal property in proportion to the value of the property (also known as "property tax").

Allocation. Assigning one or more items of cost or revenue to one or more segments of an organization according to benefits received, responsibilities, or other logical measures of use.

Appraised value. Market dollar value given to real estate, utilities, and personal property; established through notification, hearing and appeals, and certification process.

Appropriation. Expenditure authority created by City Council.

Assessed value. Appraised value of property adjusted downward by a classification factor, to determine the basis for distributing the tax burden to property owners. (See calculation elsewhere in this document.)

Attrition. Estimated savings from temporarily unfilled positions.

Audit. A review of the City's accounts by an independent accounting firm to substantiate year-end fund balances, reserves, and cash on hand.

Bond. A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. A bond differs from a note in two ways: A bond is issued for a longer period of time than a note and requires greater legal formality. The City sells bonds as a means of borrowing revenue for costly projects. The City repays this debt to its lender over an extended period of time similar to the manner in which a homeowner repays a mortgage.

Budget. Financial plan consisting of estimated revenues and expenditures (purposes) for a

specified time. The *operating budget* provides for direct services and support functions of the City (e.g., Police, Fire, Public Works, etc.). The *capital budget* (Capital Improvement Program) provides for improvements to the City's infrastructure and facilities, and utilizes long-term financing instruments.

Budget amendment. Legal means by which an adopted expenditure authorization or limit is increased; includes publication, hearing, and recertification.

Budget message. A general policy discussion of the budget as presented in writing by the budget-making authority to the City Council. The message outlines the budget plan and its main points of interest. The City's budget message is presented as the City Manager's letter in the proposed and adopted budget documents.

Capital Improvement Program (CIP). A ten-year expenditure plan financing new and improved infrastructure needs and facilities.

Capital outlay. An item of nonexpendable nature with a value greater than \$250 and with an anticipated life of more than one year under normal use. Also used to refer to the entire account category designated by 4000 series in the line-item budgets.

Carry-over. Appropriated funds which remain unspent at the end of a fiscal year, which are allowed to be retained in the budget to which they were appropriated so that they may be expended in the next fiscal year for the purpose designated.

Commodity. An expendable item used by operating activities. Examples include office supplies, repair, and replacement parts for equipment, toilet supplies, and gasoline and oil. Designated by the 3000 series in the line-item budgets.

Contingency. A budgetary reserve amount set aside for emergencies or unforeseen expenditures not otherwise known at the time the budget is adopted.

Contractual services. A cost related to a legal agreement. Examples include insurance, utility costs, printing services, and temporary employees

Glossary (cont.)

(hired through a private firm). Designated by the 2000 series in line-item budgets.

Debt service. Principal and interest requirements on outstanding debt.

Deficit. An excess of current-year expenditures over current-year resources.

Department. The basic unit of service responsibility, encompassing a broad mission of related activities.

Division. A sub-unit of a department which encompasses a substantial portion of the duties assigned to a department. May consist of several sections, which in turn may consist of activities.

Encumbrance. A legal obligation to pay funds, the expenditure of which has not yet occurred.

Enterprise fund. Used for government functions that are self-supporting. Enterprise funds belong to the group of funds called "proprietary" and account for operations that provide services to the community at large.

Expenditure. Actual outlay of funds. Expenditures are budgeted by function: personal services (salaries and benefits), contractual services, commodities (materials and supplies), capital outlay, and "other" (including transfers out, debt service, contingencies and inventory clearing accounts).

Fiscal year. The twelve-month budget period. The fiscal year for the City of Wichita is the January through December calendar year.

Franchise fee. An annual assessment paid by utilities for the privilege of doing business in Wichita. The current rate is 5% of a utility's gross receipts.

Full-time equivalent position (FTE). A position converted to the decimal equivalent based on 2,080 hours per year. For example, a summer lifeguard working 8 hours per day for four months, or 690 hours, would be equivalent to .3 of a full-time position.

Fund. Accounting entity with accounts for recording revenues and expenditures to carry on specific purposes. The City's funds and fund structure are described elsewhere.

Fund balance. The total dollars remaining after current expenditures for operations and (when applicable) debt service for capital improvements are subtracted from the sum of the beginning fund balance and current resources. The City Council policy goal is to maintain a total appropriated and unappropriated fund balance/reserve between 5-10% of the General Fund goals. State law allows a maximum of 5% of certified budgets/funds to be unappropriated.

General Fund. The City's principal operating account, which is supported primarily by taxes and fees having no restriction on their use.

Governmental funds. A fund group used to account for operations that rely mostly on current assets and current liabilities. Governmental funds include the General Fund, special revenue funds, and the Debt Service Fund.

Infrastructure. The physical assets or foundation of the City, including its buildings, streets, and water and sewer systems.

Internal service fund. Used for operations that provide services for City departments at cost. Like enterprise funds, internal service funds belong to the "proprietary" group of funds.

Line item. The smallest expenditure detail presented in department budgets. The line item also is referred to as an "object," with numerical "object codes" used to identify expenditures in the accounting system. Within the accounting system, "objects" are further divided into "subobjects."

Longevity. Employee compensation payments made in recognition of a minimum number of years employed full time with the same entity. In the City of Wichita, longevity payments are two dollars per month times total accumulative service with the City (payable after six years in employment).

Mill. One dollar tax per \$1,000 of assessed valuation.

Glossary (cont.)

Operating budget. A budget which applies to all outlays other than capital improvements.

Performance measures. A means (usually quantitative) of assessing the efficiency and effectiveness of department work programs.

Personal services. All costs related to compensating employees, including employee benefit costs such as the City's contribution for retirement, social security, and health and life insurance.

Proprietary funds. Accounting entities to account for operations managed much like a business, with one balance sheet for all current expenses and long-term debt obligations, assets and liabilities, and depreciation. *Enterprise funds and internal service funds* are "proprietary" funds.

Retained earnings. Reserved and unreserved assets (recorded in proprietary fund operations), held for future operating needs and equipment replacement.

Revenue. The taxes, user fees and other sources of income that the City collects and receives into its treasury for public use.

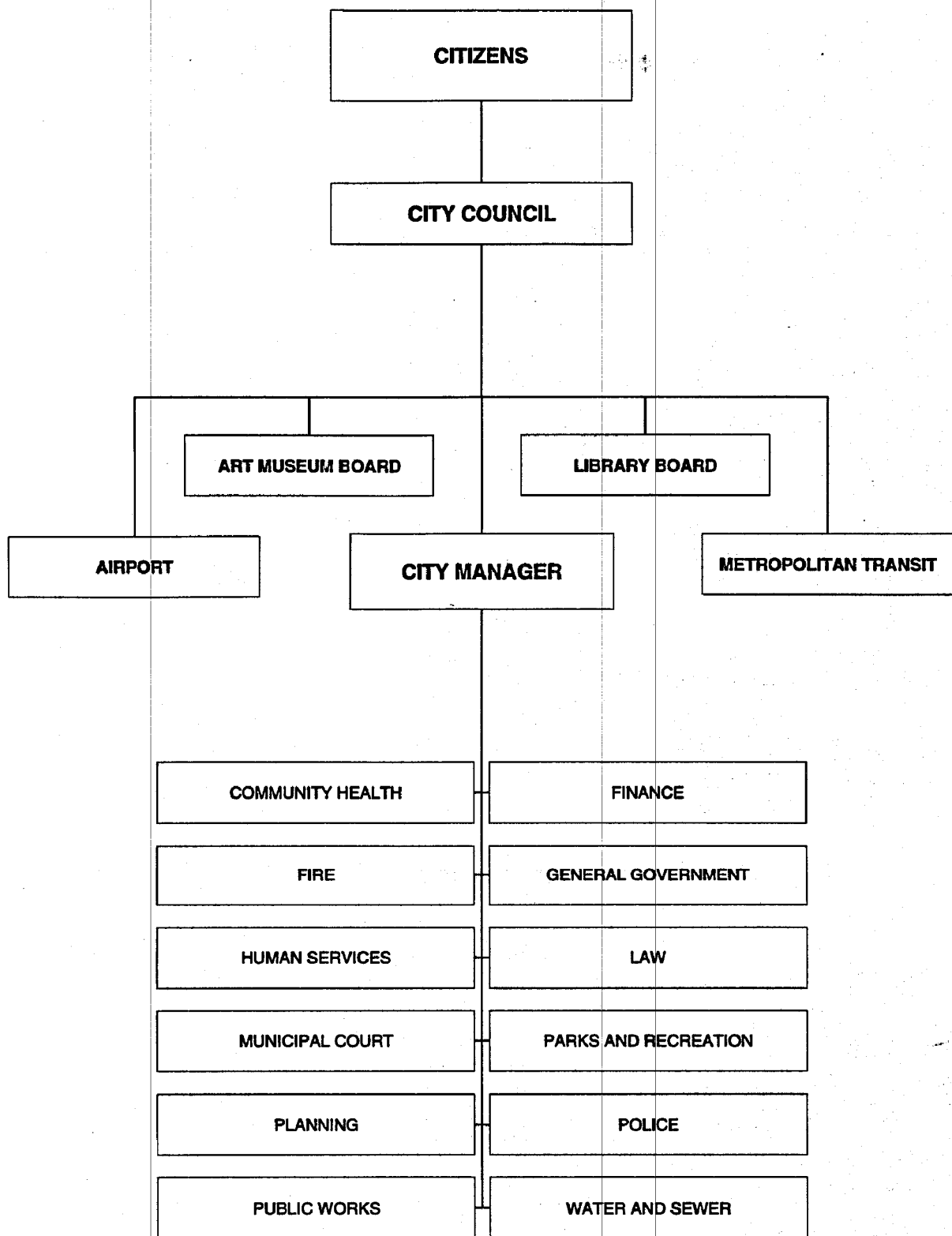
Special assessment. A compulsory levy made against certain properties to defray part or all of the costs of a specific improvement deemed primarily to benefit the assessed properties.

Special revenue fund. An accounting entity used for revenues that are legally destined for a specific purpose.

Tax lid. Law limiting amount of property tax that can be levied for a specific governmental function. Also known as *aggregate tax levy limitation*.

Taxes. Compulsory assessments levied by a government for the purpose of financing services performed for the common benefit of the citizens. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Trust fund. Used when the City is custodian of money to be reserved and spent for a special purpose.



NOTES